

KINECO LIMITED
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	KINECO LIMITED	
Corporate identity number	U24134GA1994PLC001672	
Permanent account number of entity	AABCM8681P	
Address of registered office of company	PLOT NO 41 PILERNE INDUSTRIAL ESTATE PILERNE BARDEZ GOA , INDIA - 403511	
Type of industry	Commercial and Industrial	
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	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[700400] 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	V.B. PRABHU VERLEKAR & CO
Name of auditor signing report	VASSUDEV PRABHU VERLEKAR
Firms registration number of audit firm	108008W
Membership number of auditor	007963
Address of auditors	102, GOVINDA BUILDING MG ROAD , PANAJI Goa-GA 403001 IN
Permanent account number of auditor or auditor's firm	AEDPP3698C
SRN of form ADT-1	H20073722
Date of signing audit report by auditors	23/05/2022
Date of signing of balance sheet by auditors	23/05/2022

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 (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Kineco Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Kineco Limited ("the Company"), its subsidiaries and joint venture company (the Company, its subsidiaries and joint venture Company together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at 31st March 2022, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information obtained at the date of this Auditor's Report comprises the information included in the Director's Report, but does not include the consolidated financial statements and our Auditor's Report thereon.

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

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

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

Management's Responsibility for the Consolidated Financial Statements

The Holding 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 consolidated 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 specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Board of Directors 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 the Board of Directors 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 Responsibilities for the Audit of the Consolidated Financial Statements

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

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

Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the 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 consolidated 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 consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

Other Matters

We did not audit the financial statements of two subsidiaries, whose financial statements reflect total assets of Rs. 6,678.12 lakhs as at 31 March 2022, total revenues of Rs. 5,409.88 lakhs and net cash inflows amounting to Rs. 383.22 lakhs for the year ended on that date, and one joint venture company whose financial statements reflect loss of Rs. 124.61 lakhs as considered in the consolidated Ind AS financial statements. These financial statements have been audited by other auditors whose report has been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture company and our report in terms of Section 143 (3) of the Act, in so far as it relates to the aforesaid subsidiaries and joint venture company is based solely on the report of the other auditors.

Our opinion above on the consolidated Ind AS financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditor.

Report on Other Legal and Regulatory Requirements

As required by clause (xxi) of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we report the following qualifications or adverse remarks by the respective auditors in the Companies (Auditor's

Report) Order (CARO) reports of the companies included in the consolidated financial statements.

Name of the Company	Clause no.	Remarks
Kineco Exel Composites India Private Limited	(xvii)	The Company has incurred cash losses during the financial year amounting to Rs. 81.42 lakhs, this being the first year of operations.

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 purposes of our audit of the aforesaid consolidated financial statements.

In our opinion, proper books of account as required by law relating to preparation of the aforesaid Consolidated Financial Statements have been kept by the Company so far as it appears from our examination of those books and the reports of the other auditors.

The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements.

In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.

On the basis of the written representations received from the directors of the Holding Company as on 31 March 2022 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary and joint venture companies, none of the directors of the Group companies is disqualified as on 31 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 Holding Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure A”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls over financial reporting.

With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Holding Company to its directors during the year is in accordance with the provisions of Section 197 of the Act. On the basis of reports of the statutory auditors of the subsidiaries and joint venture company, being private companies, the provisions of Section 197 of the Act related to managerial remuneration are not applicable.

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 and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiaries and joint venture, as noted in the ‘Other matter’ paragraph:

The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group.

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

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

In respect of the Holding Company and on the basis of reports of the statutory auditors of the subsidiaries and joint venture company, we report that:

(a) The Management has represented that, to the best of its knowledge and belief, 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, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, 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, 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 has 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 Holding Company, its subsidiaries and joint venture company have not proposed, declared or paid any interim or final dividend during the year.

For V. B. Prabhu Verlekar & Co.
Chartered Accountants
Firm's Registration No. 108008W

V. B. Prabhu Verlekar
Proprietor
Membership No. 007963
UDIN: 22007963AJNJTM2270
Place: Panaji - Goa
Date: 23-05-2022

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

In conjunction with our audit of the consolidated Ind AS financial statements of the Company as of and for the year ended March 31, 2022, we have audited the internal financial controls over financial reporting of Kineco Limited (hereinafter referred to as the "Holding Company"), its subsidiary companies and joint venture company (the Holding Company, its subsidiaries and joint venture company together referred to as the "Group").

Management's Responsibility for Internal Financial Controls

The respective Boards of Directors of the Holding Company and its subsidiary companies, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies 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 ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, 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 and the audit evidence obtained by the other auditors of the subsidiary companies, in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Holding Company and its subsidiary companies.

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors referred to in the Other Matters paragraph below, the Parent and its subsidiary companies have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the respective companies 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.

Other Matters

Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting in so far as it relates to two subsidiary companies and one joint venture company is based solely on the corresponding reports of the auditors of such companies. Our opinion is not modified in respect of the above matters.

For V. B. Prabhu Verlekar & Co.
Chartered Accountants
Firm's Registration No. 108008W

V. B. Prabhu Verlekar
Proprietor
Membership No. 007963
UDIN: 22007963AJNJTM2270
Place: Panaji - Goa
Date: 23-05-2022

[110000] 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]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 5,116.46	(B) 5,722.46	
Capital work-in-progress	172.08	138.28	
Other intangible assets	332	415.9	
Non-current financial assets [Abstract]			
Non-current investments	27.36	0.37	
Loans, non-current	0	0	
Other non-current financial assets	11.19	10.07	
Total non-current financial assets	38.55	10.44	
Deferred tax assets (net)	0	89.38	
Other non-current assets	(C) 355.4	(D) 212.38	
Total non-current assets	6,014.49	6,588.84	
Current assets [Abstract]			
Inventories	2,463.04	2,367.29	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	6,219.03	6,302	
Cash and cash equivalents	(E) 2,955.6	(F) 2,573.97	
Loans, current	0	0	
Other current financial assets	211.46	80.15	
Total current financial assets	9,386.09	8,956.12	
Other current assets	2,427.73	2,486.19	
Total current assets	14,276.86	13,809.6	
Non-current assets classified as held for sale	(G) 7	(H) 7	
Total assets	20,298.35	20,405.44	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	626.42	626.42	626.42
Other equity	2,895.45	2,625.84	
Total equity attributable to owners of parent	3,521.87	3,252.26	
Non controlling interest	2,030.21	1,678.08	
Total equity	5,552.08	4,930.34	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	5,100.13	5,014.23	
Other non-current financial liabilities	(I) 97.42	(J) 109.67	
Total non-current financial liabilities	5,197.55	5,123.9	
Provisions, non-current	136.31	85.66	
Deferred tax liabilities (net)	133.74	0	
Other non-current liabilities	98.41	107.73	
Total non-current liabilities	5,566.01	5,317.29	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	5,433.74	6,725.88	
Trade payables, current	(K) 3,170.92	(L) 2,799.87	
Other current financial liabilities	(M) 86.82	(N) 45.32	
Total current financial liabilities	8,691.48	9,571.07	
Other current liabilities	351.31	460.3	
Provisions, current	137.42	125.02	
Current tax liabilities	0.05	1.42	
Total current liabilities	9,180.26	10,157.81	
Total liabilities	14,746.27	15,475.1	
Total equity and liabilities	20,298.35	20,405.44	

Footnotes

- (A) Property, plant and equipment : 4901.18 Right-of-use assets : 215.28
 (B) Property, plant and equipment : 5494.89 Right-of-use assets : 227.57
 (C) Non current tax assets (net) : 167.62 Other non-current assets : 187.78
 (D) Non current tax assets (net) : 170.88 Other non-current assets : 41.5
 (E) Cash and cash equivalents : 1347.35 Other bank balances : 1608.25
 (F) Cash and cash equivalents : 1189.08 Other bank balances : 1384.89
 (G) Plant and equipment held for sale : 7
 (H) Plant and equipment held for sale : 7
 (I) Lease liabilities : 97.42
 (J) Lease liabilities : 109.67
 (K) A. Total outstanding dues of micro enterprises and : 61.67 B. Total outstanding dues of creditors other than : 3109.25
 (L) A. Total outstanding dues of micro enterprises and : 40.54 B. Total outstanding dues of creditors other than : 2759.33
 (M) Lease liabilities : 11.9 Other financial liabilities : 74.92
 (N) Lease liabilities : 10.37 Other financial liabilities : 34.95

[210000] Statement of profit and loss**Earnings per share [Table]****..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 9.93	[INR/shares] 3.07	[INR/shares] 9.93	[INR/shares] 3.07
Total basic earnings (loss) per share	[INR/shares] 9.93	[INR/shares] 3.07	[INR/shares] 9.93	[INR/shares] 3.07
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 9.93	[INR/shares] 3.07	[INR/shares] 9.93	[INR/shares] 3.07
Total diluted earnings (loss) per share	[INR/shares] 9.93	[INR/shares] 3.07	[INR/shares] 9.93	[INR/shares] 3.07

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]		
Income [Abstract]		
Revenue from operations	20,191.19	14,505.87
Other income	734.7	254.78
Total income	20,925.89	14,760.65
Expenses [Abstract]		
Cost of materials consumed	(A) 10,862.74	(B) 6,298.51
Changes in inventories of finished goods, work-in-progress and stock-in-trade	110.35	732.47
Employee benefit expense	3,059.76	2,749.28
Finance costs	1,071.87	1,107.97
Depreciation, depletion and amortisation expense	745.47	723.55
Other expenses	3,920.89	2,428.2
Total expenses	19,771.08	14,039.98
Profit before exceptional items and tax	1,154.81	720.67
Total profit before tax	1,154.81	720.67
Tax expense [Abstract]		
Current tax	(C) 246.66	(D) 276.9
Deferred tax	222.15	283.39
Total tax expense	468.81	560.29
Total profit (loss) for period from continuing operations	686	160.38
Share of profit (loss) of associates and joint ventures accounted for using equity method	-56.07	0
Total profit (loss) for period	629.93	160.38
Profit or loss, attributable to owners of parent	275.47	-104.28
Profit or loss, attributable to non-controlling interests	354.46	264.66
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	(E) -8.2	(F) 31.91
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-8.2	31.91
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	-8.2	31.91
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	-5.86	29.91
Other Comprehensive income, attributable to non-controlling interests	-2.34	2
Total comprehensive income	621.73	192.29
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	269.61	-74.37
Comprehensive income, attributable to non-controlling interests	352.12	266.66
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-8.2	31.91
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	-5.86	29.91
Other Comprehensive income, attributable to non-controlling interests	-2.34	2
Total comprehensive income	621.73	192.29
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	269.61	-74.37
Comprehensive income, attributable to non-controlling interests	352.12	266.66
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 9.93	[INR/shares] 3.07
Total basic earnings (loss) per share	[INR/shares] 9.93	[INR/shares] 3.07
Diluted earnings per share [Abstract]		

Diluted earnings (loss) per share from continuing operations	[INR/shares] 9.93	[INR/shares] 3.07
Total diluted earnings (loss) per share	[INR/shares] 9.93	[INR/shares] 3.07

Footnotes

(A) Stock at Commencement : 1312.91 Add: Freight Inward, Custom Duty & Clearance Charges : 89.82 Less: Stock at close : -1540.16 Add: Purchases ,Stores & Spares : 11000.17

(B) Stock at Commencement : 1725.9 Add: Freight Inward, Custom Duty & Clearance Charges : 75.86 Less: Stock at close : -1312.91 Add: Purchases ,Stores & Spares : 5809.66

(C) Current tax : 250.87 Tax of prior years : -4.21

(D) Current tax : 324.25 Tax of prior years : -47.35

(E) Remeasurements of defined benefit plans : 7.43 Equity instruments through other comprehensive income : -0.19 Income tax relating to items that will not be reclassified to profit or loss : 0.96

(F) Remeasurements of defined benefit plans : -30.89 Equity instruments through other comprehensive income : -0.1 Income tax relating to items that will not be reclassified to profit or loss : -0.92

[210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [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
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]				
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]				
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Equity instruments through other comprehensive income	Equity instruments through other comprehensive income	Income tax relating to items that will not be reclassified to profit or loss	Income tax relating to items that will not be reclassified to profit or loss
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0.19	0.1	-0.96	0.92

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]

..(2)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Remeasurements of defined benefit plans	Remeasurements of defined benefit plans
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-7.43	30.89

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	629.93	160.38		629.93
Total comprehensive income	629.93	160.38		629.93
Other changes in equity [Abstract]				
Other additions to reserves	0.19	29.93		0.19
Deductions to reserves [Abstract]				
Other deductions to reserves	360.51	264.66		360.51
Total deductions to reserves	360.51	264.66		360.51
Total other changes in equity	-360.32	-234.73		-360.32
Total increase (decrease) in equity	269.61	-74.35		269.61
Other equity at end of period	2,895.45	2,625.84	2,700.19	2,895.45

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	160.38		629.93	160.38
Total comprehensive income	160.38		629.93	160.38
Other changes in equity [Abstract]				
Other additions to reserves	29.93		0	29.81
Deductions to reserves [Abstract]				
Other deductions to reserves	264.66		360.51	264.66
Total deductions to reserves	264.66		360.51	264.66
Total other changes in equity	-234.73		-360.51	-234.85
Total increase (decrease) in equity	-74.35		269.42	-74.47
Other equity at end of period	2,625.84	2,700.19	2,894.77	2,625.35

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	2,699.82	10.07	10.07	10.07

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]			Retained earnings [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		629.93
Total comprehensive income	0	0		629.93
Other changes in equity [Abstract]				
Other additions to reserves				0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		360.51
Total deductions to reserves	0	0		360.51
Total other changes in equity	0	0		-360.51
Total increase (decrease) in equity	0	0		269.42
Other equity at end of period	2,479.89	2,479.89	2,479.89	404.81

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]		Remeasurements of defined benefit plans [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	160.38		0	0
Total comprehensive income	160.38		0	0
Other changes in equity [Abstract]				
Other additions to reserves	29.81		0	29.81
Deductions to reserves [Abstract]				
Other deductions to reserves	264.66		6.05	0
Total deductions to reserves	264.66		6.05	0
Total other changes in equity	-234.85		-6.05	29.81
Total increase (decrease) in equity	-74.47		-6.05	29.81
Other equity at end of period	135.39	209.86	-12.01	-5.96

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Remeasurements of defined benefit plans [Member]	Other retained earning [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		629.93	160.38	
Total comprehensive income		629.93	160.38	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves		(A) 354.46	(B) 264.66	
Total deductions to reserves		354.46	264.66	
Total other changes in equity		-354.46	-264.66	
Total increase (decrease) in equity		275.47	-104.28	
Other equity at end of period	-35.77	416.82	141.35	245.63

(A) Difference adjusted (629.93-275.47) = 354.46

(B) Difference adjusted (-104.28 -160.38) = -264.66

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other equity components [Member]			Equity instrument through other comprehensive income [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	0.19	0.12		0.19
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Total other changes in equity	0.19	0.12		0.19
Total increase (decrease) in equity	0.19	0.12		0.19
Other equity at end of period	0.68	0.49	0.37	0.68

Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Equity instrument through other comprehensive income [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	0	
Total comprehensive income	0	
Other changes in equity [Abstract]		
Other additions to reserves	0.12	
Deductions to reserves [Abstract]		
Other deductions to reserves	0	
Total deductions to reserves	0	
Total other changes in equity	0.12	
Total increase (decrease) in equity	0.12	
Other equity at end of period	0.49	0.37

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

	01/04/2021 to 31/03/2022	
	Textual information	(2)
Disclosure of notes on changes in equity [TextBlock]	[See below]	

Textual information (2)

Disclosure of notes on changes in equity [Text Block]

Other Equity						Rupees in lakhs
Particulars	Reserves and surplus		Other Comprehensive Income			Total
	Securities Premium	Capital Reserves	Retained earnings	Remeasurement of defined benefit obligations	Equity instruments through other comprehensive income	
Balance as at March 31, 2020	2,479.89	10.07	245.63	-35.76	0.36	2,700.19
Add/ (Less)						
Profit/ (loss) for the year	-	-	-104.28			-104.28
	-					
Other comprehensive income for the year				29.81	0.1	29.91
Total Comprehensive Income for the year	-	-	-104.28	29.81	0.1	-74.37
As at March 31, 2021	2,479.89	10.07	141.35	-5.95	0.47	2,625.83
Add/ (Less)						
Profit/ (loss) for the year	-	-	275.47			275.47
			-			-
Other comprehensive income for the year				-6.05	0.19	-5.86
Total Comprehensive Income for the year	-	-	275.47	-6.05	0.19	269.61
Balance as at March 31, 2022	2,479.89	10.07	416.82	-12	0.65	2,895.45

[320000] 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 tax	1,154.81	720.67	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-95.74	1,123.92	
Adjustments for decrease (increase) in trade receivables, current	66.24	-911.28	
Adjustments for decrease (increase) in other current assets	58.46	188.43	
Adjustments for decrease (increase) in other non-current assets	(A) -133.98	(B) -23.69	
Adjustments for increase (decrease) in trade payables, current	371.05	-667.42	
Adjustments for increase (decrease) in other current liabilities	(C) -108.98	(D) -2,052.81	
Adjustments for depreciation and amortisation expense	745.47	723.55	
Adjustments for provisions, current	(E) 52.37	(F) -12.33	
Adjustments for other financial liabilities, current	(G) -132.43	(H) 103.06	
Adjustments for unrealised foreign exchange losses gains	-62.87	35.11	
Other adjustments to reconcile profit (loss)	(I) 1,423.46	(J) 1,978.89	
Total adjustments for reconcile profit (loss)	2,183.05	485.43	
Net cash flows from (used in) operations	3,337.86	1,206.1	
Interest received	-135.58	-135.88	
Income taxes paid (refund)	243.41	287.27	
Net cash flows from (used in) operating activities	2,958.87	782.95	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	645.49	0	
Purchase of property, plant and equipment	556.38	380.22	
Interest received	135.58	135.88	
Other inflows (outflows) of cash	(K) -82.87	(L) 0	
Net cash flows from (used in) investing activities	141.82	-244.34	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	-2,710.22	268.89	
Repayments of borrowings	-1,493.27	-367.6	
Dividends paid	(M) 0	(N) 245	
Other inflows (outflows) of cash	(O) -1,031.9	(P) -1,069.38	
Net cash flows from (used in) financing activities	-2,248.85	-677.89	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	851.84	-139.28	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	62.87	-35.11	
Net increase (decrease) in cash and cash equivalents	914.71	-174.39	
Cash and cash equivalents cash flow statement at end of period	4,017.05	3,102.34	3,276.73

Footnotes

- (A) Right-of-use assets : 12.3 Other non-current assets : -146.28
 (B) Right-of-use assets : -15.17 Other non-current assets : -8.52
 (C) Current Tax liabilities : 0 Other current liabilities : -108.98
 (D) Current Tax liabilities : -312.27 Other current liabilities : -1740.54
 (E) Short-term provisions : 11.04 Long-Term Provisions : 41.33
 (F) Short-term provisions : 4.99 Long-Term Provisions : -17.32
 (G) Other current financial assets : -131.31 Other financial assets : -1.12
 (H) Other current financial assets : 94.65 Other financial assets : 8.41
 (I) Provision for doubtful debts : 16.72 Interest on Borrowings : 1071.87 Deferred tax : 223.11 Deferred revenue grant on Asset procurement : 0 Sundry balances written back : 0 Profit from retirement of assets : 0 Gain on sale of Property Plant and Equipment : -190.78 Provision for employee benefits (net) : 0 Share of loss of Joint Venture : 56.07 Equity instruments through OCI : -0.19 Income Tax expense : 246.66
 (J) Provision for doubtful debts : 28.1 Interest on Borrowings : 1107.96 Deferred tax : 302.04 Deferred revenue grant on Asset procurement : -9.33 Sundry balances written back : -2.27 Profit from retirement of assets : -0.38 Gain on sale of Property Plant and Equipment : 0 Provision for employee benefits (net) : 4.42 Share of loss of Joint Venture : 0 Equity instruments through OCI : -0.1 Income Tax expense : 548.45
 (K) Investment in Equity Shares Kineco Exel Composites India Pvt Ltd : -82.87
 (L) Investment in Equity Shares Kineco Exel Composites India Pvt Ltd : 0
 (M) Dividend paid to non - controlling shareholders : 0
 (N) Dividend paid to non - controlling shareholders : -245
 (O) Loan term debt under current Liabilities : 39.97 Interest on Borrowings : -1071.87
 (P) Loan term debt under current Liabilities : 38.58 Interest on Borrowings : -1107.96

[610100] Notes - List of accounting policies

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 significant accounting policies [TextBlock]	Textual information (3) [See below]	Refer significant accounting policies

Textual information (3)

Disclosure of significant accounting policies [Text Block]

Notes forming part of the consolidated financial statements as at and for the year ended March 31, 2022

1 Company information

Kineco Limited (the "Company") is a public limited company incorporated on October 10, 1994 under the name and style "Mass Kinematics Pvt. Ltd," a private limited company. On 10th January, 2001 the name of the company was changed from Mass Kinematics Private Limited to Kineco Private Limited and thereafter it has converted from Private Limited Company to a Public Company on 23rd March, 2016. Kineco Limited having its registered office and works at plot no.41 – Pilerne Industrial Estate, Pilerne, Bardez – Goa 403511 is a multi-dimensional composite producer having state-of-the-art manufacturing facilities (ISO9001-2008 & AS9100 certified) at Goa, India. Kineco Limited offers a wide spectrum of composites for Aerospace, Defense, Railways, Automotive, Motorsport, Telecommunication & Chemical Industries. Kineco Limited together with its subsidiaries is hereinafter referred to as "the Group".

Kineco had formed a joint venture company with Alte, Spain for rail car interiors/exterior and toilet modules/systems called "Kineco Alte Train Technologies Private Limited", and is currently holding 89.66% stake in the entity. Further, Kineco also formed joint venture company with Kaman Aerospace Group (subsidiary of Kaman Corporation, USA) called "Kineco Kaman Composites India Private Limited", and is currently holding 51% stake in the entity to which the existing advance composite division "aerospace business" was transferred. Both these companies comprise subsidiaries of Kineco Limited.

In 2015 Indo National Limited, a listed company through its subsidiary company Helios Strategic Systems Limited acquired 51% controlling stake in Kineco Limited. Accordingly Kineco Limited is subsidiary of Helios Strategic Systems Limited and the ultimate holding company is Indo National Limited.

The Group's consolidated financial statements are approved for issue by the Board of Directors on June 18, 2021.

The outbreak of Coronavirus disease (COVID-19) pandemic globally and in India has caused significant disturbance and slowdown of economic activity. The operations of the Company were impacted due to nationwide lockdown ordered by the Government of India from March 23, 2020. The Company resumed its operations from April 15, 2020 onwards. The management has considered the possible effects that may result from the pandemic on the Company's operations during the year, particularly in the first 15 days of the year and also subsequently thereafter, including the impact on carrying amount of receivables, inventories and the Company's ability to fulfill existing loan obligations and sourcing of materials. Based on the current indicators of future economic conditions, the management expects to recover the carrying amount of these assets and that there would be sufficient cash flows for repayment of loans. However, the management continues to closely monitor any material changes to future economic conditions

2 Significant accounting policies

a Statement of compliance

The financial statements of the Group have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 ("the Act"), Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

b Basis of preparation

The financial statements of the Group have been prepared on a going concern basis under historical cost convention and on an accrual method except for certain financial assets and liabilities (including derivative instruments) that are measured at fair value as required by the relevant Ind AS. Accounting policies have been consistently applied, except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

c Basis of consolidation

The financial statements of the Group companies are consolidated on a line-by-line basis and intra-group balances and transactions are eliminated upon consolidation. These financial statements are prepared by applying uniform accounting policies in use at the Group. Non-controlling interests, which represent part of the net profit or loss and net assets of subsidiaries that are not, directly or indirectly, owned or controlled by the Group, are excluded.

d Functional and Presentation Currency

The financial statements are prepared in Indian Rupees, which is the Group's presentation and the functional currency. All financial information presented in Indian Rupees has been rounded off to the nearest lakhs with two decimals, unless otherwise stated.

e Operating Cycle

All assets and liabilities have been classified as current and non-current having regard to the Group's normal operating cycle and other criteria set out in the schedule III to the Companies Act, 2013 and Ind AS-1- "Presentation of Financial Statements".

f Use of estimates and judgements

The preparation of financial statements in conformity with the recognition and measurement principles of Ind AS requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of financial statements and the reported amounts of income and expenses for the years presented. Actual results could differ from these estimates under different assumptions and conditions.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in the future periods affected.

Key source of estimation of uncertainty at the date of financial statements, which may cause a material adjustment to the carrying amount of assets and liabilities within the next financial year are:

i) Useful lives of property, plant and equipment and intangible assets:

The Group reviews the useful lives of property, plant and equipment and intangible assets at the end of each reporting period. This reassessment may result in change in depreciation or amortisation expense in future periods.

ii) Valuation of deferred tax assets:

The Group reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under Note 2 (o) below.

iii) Actuarial Valuation:

The determination of Group's liability towards defined benefit obligation to employees is made through independent actuarial valuation including determination of amounts to be recognised in the Statement of Profit and Loss and in Other Comprehensive Income. Such valuation depends upon assumptions determined after taking into account inflation, seniority, promotion and other relevant factors such as supply and demand factors in the employment market. Information about such valuation is provided in the notes to the financial statements.

iv) Provisions and Contingent Liabilities:

The policy for the same has been explained under Note 2 (n) below.

g Property, plant and equipment

Property, plant and equipment are carried at acquisition cost (net of refundable taxes - primarily input credit relating to Central Excise, State VAT and Goods and Service Tax) less accumulated depreciation and impairment losses, if any. Cost of property, plant and equipment include purchase price, expenses incidental to making the assets ready for its intended use, attributable borrowing costs and net of any trade discounts and rebates. Subsequent expenditure on property, plant and equipment, after its purchase / completion, is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. Property, plant and equipment retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately.

Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.

All items of property, plant and equipment costing less than Rs. 5,000 each are fully depreciated in the year of acquisition.

Capital work in progress

Projects under which assets are not ready for their intended use and other capital work in progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest, if any.

h Intangible assets

Intangible assets are stated at cost less accumulated amortisation and impairment losses, if any. Computer software licenses are amortised over their estimated useful life on a straight line basis.

i Impairment of property, plant and equipment and intangible assets

The carrying value of property, plant and equipment and intangible assets is reviewed at each Balance Sheet date for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset or cash generating unit and from its disposal at the end of its useful life. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased such reversal of impairment loss is recognised in the Statement of Profit and Loss.

j Leases

Rentals payable towards leases of land under an operating lease arrangement, where risk and rewards incidental to ownership of an asset substantially vest with the lessor are charged to the Statement of Profit and Loss on a straight-line basis over the period of the relevant lease. Group as a Lessee:

The Group accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

The Group recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception comprises of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of use assets are determined on the same basis as those of property, plant and equipment. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the statement of profit and loss.

The Group measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease.

The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Group uses incremental borrowing rate. For leases with reasonably similar characteristics, the Company, on a lease by lease basis, adopts either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole. The lease payments include fixed payments, variable lease payments, residual value guarantees, exercise price of a purchase option where the Group is reasonably certain to exercise that option and payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments.

The Group recognises the amount of the re-measurement of lease liability as an adjustment to the right-of-use asset. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Group recognises any remaining amount of the re-measurement in statement of profit and loss.

The Group has elected not to apply the requirements of Ind AS 116 to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

k Inventories

Inventories are valued at the lower of cost (on weighted average basis) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale including octroi and other levies, transit insurance and receiving charges. Finished goods and work in progress include apportionment of overheads. Net realisable value is the estimated selling price less estimated costs for completion and sale.

l Statement of cash flows

Statement of cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Group are segregated based on the available information.

Cash and cash equivalents:

Cash and bank balances, which have original maturities up to three months, are included in the Group's cash balances in the Statement of cash flows. The Group did not have any cash equivalents as at March 31, 2022 and March 31, 2021.

m Provisions, contingent liabilities and contingent assets

A provision is recognised when the Group has a present obligation (legal or constructive) as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are recognised at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. If the effect of the time value of money is material, provisions are discounted using a current pretax rate that reflects, when appropriate, the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a finance cost. Provisions are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate.

Provisions for the expected cost of warranty obligations under the terms of contract with the customers are recognised at the managements best estimate of the expenditure required to settle the warranty obligation.

A contingent liability is disclosed in case of present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation and a present obligation arising from past events, when no reliable estimate is possible.

Contingent assets are disclosed when an inflow of economic benefits is probable.

n Revenue recognition

Revenue is measured based on the consideration specified in a contract with a customer. The group recognises revenue when it transfers control over a product or service to a customer. Revenue is recognised either at a point in time or over time, when (or as) the Group satisfies performance obligations by transferring the promised goods and services to its customers.

The Group recognises unearned revenue (i.e. contract liabilities) for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities in the Balance Sheet. Similarly, if the Group satisfies a performance obligation before it receives the consideration, the Group recognises as unbilled revenue (i.e. contract assets) in its Balance Sheet, depending on whether something other than the passage of time is required before the consideration is due.

The Group presents revenues net of indirect taxes in its Statement of Profit and loss.

o Taxes on income

Tax expenses for the year, comprising of current tax and deferred tax, are included in the determination of net profit or loss for the period.

Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the prevailing tax laws and includes any adjustment to tax payable in respect of previous years. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax is provided / recognised using the balance sheet method, on all deductible temporary differences at the reporting date between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes, on carry forward of unused tax credit and unused tax losses. Deferred tax assets and liabilities are measured using tax rates that are substantively enacted at the balance sheet date. At each balance sheet date the Group evaluates the carrying amount of deferred tax assets and reduces the value of such deferred tax assets to the extent it is no longer probable that sufficient taxable profit will be available to allow all or a part of deferred tax asset to be utilised/recovered.

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing tax laws and the Group intends to settle its current tax assets and liabilities on a net basis.

Current and deferred tax are recognised in the Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

p Foreign currency transactions and translations

Transactions in currencies other than the functional currency are translated into functional currency at the exchange rates prevailing on the date of the transaction or at rates that closely approximates the rate at the date of the transaction. Monetary items denominated in other currencies outstanding at the reporting date are translated into functional currency at the year end rates. Non-monetary items denominated in other currencies and that are measured in terms of historical cost are translated at the exchange rates prevailing on the dates on which such values are determined. Exchange differences arising on restatement or settlement of foreign currency transactions is charged to the Statement of Profit and Loss.

q Borrowings and borrowing costs

The Group borrows funds in Indian Rupees. These borrowings carry a fixed rate or floating rate of interest. The liabilities are initially measured at the amount borrowed and subsequently stated at the outstanding amounts. Interest accrued but not due which is in the nature of current liability is classified as part of 'Other current financial liabilities'. Amount outstanding in respect of foreign currency borrowings are stated at the exchange rate at the Balance Sheet date.

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.

Borrowing costs include interest expense as per Effective Interest Rate (EIR). The borrowing costs in respect of foreign currency borrowings are adjusted for exchange differences, to the extent they are regarded as an adjustment to the interest cost.

r Earning per share

Basic earnings per share is computed by dividing the profit / (loss) after tax attributable to equity shareholders by the weighted average number of equity shares in issue during the year.

The weighted average number of ordinary shares in issue during the year are adjusted for events that have changed the number of ordinary shares in issue without a corresponding change in recoveries.

s Employee benefits

i) Short term

Short term employee benefits include salaries, allowances and performance incentives. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by the employees are recognised as an expense in the Statement of Profit and Loss during the year when the employees render the service to the Group.

ii) Long term

The Group has defined contribution and defined benefit plans. The plans are financed by the Group and in the case of some defined contribution plans by the Group along with its employees.

Defined contribution plans

The Group's contribution to provident fund and family pension fund made to regulatory authorities and where the Group has no further obligation are considered as defined contribution plans and are charged as an expense in the Statement of Profit and Loss as they fall due based on the amount of contribution required to be made.

Defined benefit plans

Expenses for defined-benefit gratuity plans are calculated as at the balance sheet date by independent actuaries (using the projected unit credit method) in a manner that distributes expenses over the employee's working life. These commitments are valued at the present value of the expected future payments, with consideration for calculated future salary increases, using a discount rate corresponding to the interest rate estimated by the actuary having regard to the interest rate on government bonds with a remaining term that is almost equivalent to the average balance working period of employees. Actuarial gains/losses are recognised, in full in the other comprehensive income in the year in which they arise.

Other employee benefits

Compensated absences which accrue to employees and which can be carried to future periods but are expected to be encashed or availed in twelve months immediately following the year end are reported as expenses during the year in which the employees perform the services that

the benefit covers and the liabilities are reported at the undiscounted amount of the benefits after deducting amounts already paid. Where there are restrictions on ailment of encashment of such accrued benefit or where the ailment or encashment is otherwise not expected to wholly occur in the next twelve months, the liability on account of the benefit is actuarially determined using the projected unit credit method.

t Financial Instruments

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at transaction values and where such values are different from the fair value, at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at Fair Value through Profit or Loss (FVTPL)) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at Fair Value through Profit or Loss are recognised immediately in the Statement of Profit and Loss.

i) Financial assets

Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amounts outstanding.

Financial assets as fair value through other comprehensive income (FVTOCI)

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Group has elected to present subsequent changes in fair value in other comprehensive income in case of investments based on its business model.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. Gains or losses arising on remeasurement are recognised in the Statement of Profit or Loss.

Impairment of financial assets

The Group recognises loss allowance using the Expected Credit Loss (ECL) model for the financial assets which are not valued through profit or loss. Loss allowance for all financial assets is measured at an amount equal to 12 months expected credit losses or lifetime Expected Credit Loss. The Group had used practical expedient by computing expected credit loss allowance for trade receivable by taking into consideration historical credit loss experience and adjusted for forward looking information. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised as an impairment gain or loss in the Statement of Profit and Loss.

Derecognition of financial assets

The Group derecognises an financial asset when (i) the contractual rights to receive cash flows from the asset expire, or (ii) the Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass-through arrangement; and (a) the Group has transferred substantially all the risks and rewards of ownership of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset. On derecognition of the financial asset in its entirety, the difference between the assets carrying amount measured at the date of derecognition and the consideration received is recognised in the Statement of Profit and Loss.

ii) Financial liabilities and equity instruments

Classification as debt or equity

Debt and equity instruments issued by the Group are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Group are recognised at the proceeds received, net off direct issue costs.

Financial Liabilities

All financial liabilities that are not held-for-trading and are not designated as at FVTPL are subsequently measured at amortised cost using the effective interest method. The interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

Derecognition of financial liabilities

The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or have expired. An exchange between with a lender or debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the Statement of Profit and Loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is current enforceable legal right to offset the recognised amounts and it is intended to either settle on a net basis or to realise the assets and settle the liabilities simultaneously.

iii) Derivative financial instruments

The Group enters into derivative financial instruments in the nature of forward exchange contracts to manage its exposure to foreign exchange rate risks on unexecuted firm commitments and highly probable forecast transactions. Such derivative financial instruments are marked to market and gain/ loss on such contracts is recognised in the Statement of Profit and Loss at the end of each reporting period. The derivatives are carried as financial assets when the fair value is positive and financial liabilities when the fair value is negative.

u Government grants

Government grants are recognised where there is reasonable assurance that the grant will be received and the Group will comply with the conditions attached to them.

Where the grant relates to an asset the cost of the asset is shown at gross value and grant thereon is treated as capital grant which is recognised as income in the Statement of Profit and Loss over the period and in proportion in which depreciation is charged.

Revenue grants are recognised in the Statement of Profit and Loss in the same period as the related cost which they are intended to compensate are accounted for.

v Recent pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards)

Amendment Rules, 2022, applicable from April 1, 2022, as below:

Ind AS 103 – Reference to Conceptual Framework

The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 16 – Proceeds before intended use

The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Company does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

Ind AS 37 – Onerous Contracts - Costs of Fulfilling a Contract

The amendments specify that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 109 – Annual Improvements to Ind AS (2021)

The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 106 – Annual Improvements to Ind AS (2021)

The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential

confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The Company does not expect the amendment to have any significant impact in its financial statements.

40	Contingent liabilities	
	(i) Bank Guarantees issued by the bank on behalf of the Company Rs 1,850.65 lakhs (Previous year: Rs. 1,743.65 lakhs)	
	(ii) Letter of Credit issued by the bank on behalf of the Company: Rs 211.84 lakhs (Previous year: Rs 388.99 lakhs)	
	(iii) Claims against the Company for pending cases Rs NIL (Previous year Rs. NIL)	
	(iv) Corporate Guarantee on behalf of Joint venture Rs. 500.00 lakhs (Previous year Rs. NIL)	The Company has imported capital goods/ raw materials under the Export Promotion Capital Goods Scheme

(v)

("EPCG Scheme") / Advance licence ("Advance Licence scheme") and executed bonds aggregating Rs. 367.00 lakhs (March 31, 2021 Rs 367.00 lakhs) in favour of Customs authorities. The Company is liable to pay the whole of the customs duty saved on such imported goods, along with interest at 18% per annum from the date of clearance of goods till the date of payment of duty, if it fails to discharge its export obligations as prescribed under the Scheme. Under the Scheme, the Company has to earn foreign currency worth Rs. 922.62 lakhs (March 31, 2021 Rs 4,246.36 lakhs) in aggregate. The obligations are to be fulfilled within a period of 1.5-6 years from the date of issue of import licences. Import licenses have been issued at various points in time and the time limit of 1.5-6 years for licenses for which such obligation is pending to be fulfilled ended on May 05, 2022. As, at the year end, the balance export obligation is

Rs.696.61
lakhs (March
31, 2021 Rs.
1,597.60 lakhs)
which is to be
fulfilled by
earning foreign
exchange from

Company's
operations.

Based on its business plans the Company does not expect any additional liability to devolve in respect of the above and therefore no provision has been held in the accounts.

41

Commitments:

Estimated amount of contracts remaining to be executed on capital account:
Rs 1,165,33 lakhs
(Previous year:
Rs. 65.06 lakhs)

42

Trade receivable, loans and advances and trade payable balances are subject to confirmation, reconciliation and consequent

adjustments, if any.

43

Leases

The Company has entered into long term lease agreements with Goa Industrial Development Corporation for use of Industrial Land. This use of land as per the agreements has been identified as the right of use assets.

i. Right-of-use
assets - Land

Particulars

Right-of-use
assets as of April
1, 2020 (date of
transition) - Land

Add: Addition
during the year

Less: amortised
during the year

Right-of-use
assets as of April
1, 2021 - Land

Add: Addition
during the year

Less: amortised
during the year

Balance as at
March 31, 2022

ii. Lease liabilities

Particulars

Lease liabilities as
of April 1, 2020
(date of transition)

Add: Addition
during the year

Payment during
the year

Lease liabilities as
of April 1, 2021

Add : Interest on
Lease liabilities

Less : Payment
during the year

Balance as at
March 31, 2022

iii. Maturity
analysis of lease
liabilities

Particulars

undiscounted

a. Not later than one year

b. Later than one year and not later than five years

c. Later than five years

1. The lease term is for a definite period with no unconditional right with the Company to extend the lease period.

2. The lease agreements provide for a 10% increase in lease rent every 3 years.

3. The agreements provide for a subleasing of the leased land with prior approval of the lessor. However, the Company has not sub leased the right-of-use assets.

4. The agreements provide for renewal option of the lease period. The option to be exercised within the time limit stipulated in the lease agreements. However, the renewal is at the discretion and subject to the approval of GIDC and hence to that extent conditional.

5. The expenses relating to short term leases pertaining to leasing of equipments

aggregated to Rs.
1.82 lakhs

44

(Previous year
Rs. 0.90 lakhs).

Employee
benefits
obligations:

Defined
contribution plans:

Contribution to
Defined
Contribution Plan,
recognised as an
expense and
included under
"Employee
Benefits

Expenses" - Note
35 to the
Statement of
Profit and Loss
are as under :

A sum of Rs
103.54 lakhs
(Previous year Rs
88.41 lakhs) has
been charged to
the Statement of
Profit and Loss
towards
contributions to
provident and
family pension
fund.

Defined benefit
plans:

The Company
offers benefits
under a
defined-benefit
plan in the form of
a gratuity scheme
to its eligible
employees. The
gratuity scheme
covers
substantially all
regular
employees. The
plan provides for
a lumpsum
payment to its
vested employees
at retirement,
death while in
employment or on
termination of
employment of an
amount equivalent
to fifteen days/

one month salary
drawn at the time
of the incident
occasioning such
payment, as
applicable,
payable for each
completed year of
service or part
there of in excess
of six months.
Vesting occurs up
on completion of
five years of
service calculated
as per the
Payment of

Gratuity Act,
1972.

The employees' gratuity fund scheme is managed by Life Insurance Corporation of India (LIC). The Company makes annual contributions to the plan. Commitments are actuarially determined at year-end. Actuarial valuation is based on "Projected Unit Credit" method.

Details of defined benefit plan - As per Actuarial valuation are as follows:

Particulars

I	Components of defined benefit cost	
	i	Current service cost
	ii	Past service cost
	iii	Mortality charges and taxes
	iv	Interest cost on benefit obligation (net)
		Total expense included in Statement of Profit and Loss (P&L)
	v	Actuarial loss/ (gain) arising from financial assumptions
	vi	Actuarial loss/ (gain) arising from experience adjustments
		Total expense

recognised in
Other

		Comprehensive Income (OCI)
		Total defined benefit cost recognised in P&L and OCI
II	Actual contribution and benefits payments for the year	
	i	Actual contributions
	ii	Actual benefits payments
III	Changes in present value of obligation during the year	
	i	Present value of defined benefit obligation as at the beginning of the year
	ii	Current service cost
	iii	Past service cost
	iv	Interest cost
	v	Benefits paid
	vi	Actuarial loss/ (gain) arising from financial assumptions
	vi	Actuarial loss/ (gain) arising from experience adjustments
	vii	Present value of defined benefit obligation as at the end of the year

IV	Changes in fair value of plan of assets during the year	
	i	Fair value of plan of assets as at the beginning of the year
	ii	Interest income
	iii	Actual company contribution
	iv	Mortality charges and taxes
	v	Benefits paid
	vi	Return on plant of assets (excluding interest income)
	vii	Fair value of plan of assets as at the end of the year
V	Net asset/ (liability) recognised in the Balance Sheet	
	i	Present value of defined benefit obligation
	ii	Fair value of plan of assets
VI	iii	Net asset/ (liability) recognised in the Balance Sheet
	Actuarial assumptions	
	i	Discount rate
	ii	Expected return on plan of assets

			iii	Salary escalation rate
			iv	Mortality table used
Lives Mortality	Lives Mortality			
2012-14	2012-14			
Ultimate table	Ultimate table			
			v	Withdrawal rates
		In the absence of detailed information regarding Plan assets which is funded with Life Insurance Corporation of India, the composition of each major category of plan assets, the percentage or amount for each category to the fair value of plan assets has not been disclosed.		
		VII		Maturity profile of defined benefit obligation (rounded of to the nearest thousand)
			i	Year 1
			ii	Year 2
			iii	Year 3
			iv	Year 4
			v	Year 5
			vi	Subsequent 5 years
		The defined benefit plan is exposed to various actuarial risks such as investment risk, interest rate risk,		

longevity risk
and salary risk.

i.

Investment risk- All plan assets are maintained in a trust fund managed by a public sector insurer viz; LIC of India. LIC has a sovereign guarantee and has been providing consistent and competitive returns over the years. The Company has opted for a traditional fund wherein all assets are invested primarily in risk averse markets. The Company has no control over the management of funds but this option provides a high level of safety for the total corpus. A single account is maintained for both the investment and claim settlement and hence 100% liquidity is ensured. Also interest rate and inflation risk are taken care of.

Discount rate risk - The present value of the defined benefit obligation is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds. Decrease in

the bond rate
will increase
the plan
liability; this will
partially be
offset by the
increase in the

ii

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the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. There was no change in the methods and assumptions used in preparing the sensitivity

analysis from prior years.

The Company operates a leave encashment scheme, which is a unfunded scheme. The present value of obligation under this scheme is based on an actuarial valuation using the Projected Unit Credit method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

Details of defined benefit plan - As per Actuarial valuation are as follows:

Particulars

I	Components of defined benefit cost	
	i	Current service cost
	ii	Past service cost
	iii	Mortality charges and taxes
	iv	Interest cost on benefit obligation (net)
		Total expense included in Statement of Profit and Loss (P&L)
	v	Actuarial loss/ (gain) arising from financial assumptions

Actuarial loss/ (gain) arising from experience adjustments	
Total expense recognised in Other Comprehensive Income (OCI)	
Total defined benefit cost recognised in P&L and OCI	
Actual contributions	
Actual benefits payments	
Present value of defined benefit obligation as at the beginning of the year	
Current service cost	
Past service cost	
Interest cost	
Benefits paid	
Actuarial loss/ (gain) arising from financial assumptions	
Actuarial loss/ (gain) arising from	

			experience adjustments
		vii	Present value of defined benefit obligation as at the end of the year
IV			Changes in fair value of plan of assets during the year
	i		Fair value of plan of assets as at the beginning of the year
	ii		Interest income
	iii		Actual company contribution
	iv		Mortality charges and taxes
	v		Benefits paid
	vi		Return on plant of assets (excluding interest income)
	vii		Fair value of plan of assets as at the end of the year
V			Net asset/ (liability) recognised in the Balance Sheet
	i		Present value of defined benefit obligation
	ii		Fair value of plan of assets
	iii		Net asset/ (liability) recognised in the Balance Sheet

		VI	Actuarial assumptions
			i Discount rate
			ii Expected return on plan of assets
			iii Salary escalation rate
			iv Mortality table used
Lives Mortality	Lives Mortality		
2012-14	2012-14		
Ultimate table	Ultimate table		
			v Withdrawal rates
			Maturity profile of defined benefit obligation (rounded of to the nearest thousand)
		VII	
			i Year 1
			ii Year 2
			iii Year 3
			iv Year 4
			v Year 5
			vi Subsequent 5 years
		The defined benefit plan is exposed to various actuarial risks such as interest rate risk and salary risk.	
			Discount rate risk - The present value of the defined benefit obligation is calculated using a discount rate

which is determined by reference to market yields at the end of the reporting period on government bonds. Decrease in the bond rate will increase the plan liability; this will partially be offset by the increase in the

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Related party
information:

Related party
information as
required by Ind
AS 24 is given
below:

A.

Names of the
related parties
and their
relationships:

- | | |
|------|---|
| i) | Ultimate
Holding
Company |
| | Indo National
Limited |
| ii) | Holding
Company |
| | Helios Strategic
Systems
Limited. |
| iii) | Joint Venturer
with 49%
ownership |
| | Kaman
Aerospace
Group Inc. |
| iv) | Associates
(with whom
transactions
have taken
place during
the year) |
| | Kaman
Aerosystems -
Kaman
Composites CT |
| | Kaman
Composites -
UK Limited |
| v) | Group
Company of
Joint Venture
Company |
| | Exel
Composites
(Nanjing) Co.
Lid. |

Exel
Composites UK

Nanjing
Jingheng
Composite
Material Co.,
Ltd

vi)

Key
Management
Personnel

Mr. Shekhar
Sardessai -
Executive Vice
Chairman and
Managing
Director

Mr. Vinay
Jagtap -
Executive
Director

Mr. Prashant
Naik - Director

Mr.
AravindKumar
S R - Chief
Financial
Officer

Mrs. Manisha
Naik
Shirgaonkar -
Company
Secretary

B

Transactions
with related
parties:

i)

Details relating
to parties
referred to in
items A (i), (ii),
(iii), (iv) and (v)
above:

Particulars

Name of
the Related
Party

1)

Revenue

Kaman
Composites

Sale of goods

			- UK Limited
	2)	Expenses	
		Purchase of raw material	Kaman Composites - UK Limited
			Kaman Composites - Vermont, Inc
			Exel Composites (Nanjing) Co. Ltd.
			Exel Composites UK
			Nanjing Jingheng Composite Material Co., Ltd
		Purchase of services	Indo National Limited
			Kaman Composites - Vermont, Inc
		Finance Cost	Shekhar Sardesai
			Helios Strategic systems Limited - Loan
			Helios Strategic systems Limited - Preference shares
		Expenses reimbursed	Indo National Limited
			Kaman

		- Trade payables	
		- Trade receivables	
		Exel Composites (Nanjing) Co. Ltd.	
		- Trade Payable	
		Nanjing Jingheng Composite Material Co., Ltd	
		- Trade Payable	
	7)	Corporate guarantee from	Indo National Limited
	ii)	Details relating to persons referred to in item A (vi) above:	
		Remuneration to Key Management Personnel	
		Managerial remuneration paid to Shekhar Sardesai	
		(Executive Vice Chairman & Managing Director)	

Salaries and other employee benefits to whole-time directors and executive officers

Outstanding receivable / (payable)

Shekhar Sardesai

(Executive Vice Chairman & Managing Director)

Moulds, Dies & Tools developed in house for specific customer application are classified as "Composite Tooling" based on technical consideration. (Refer note 4). These are reflected in the Balance Sheet based upon technical and economic evaluation (including wear and tear) carried out by independent valuers but not exceeding the cost thereof. Further in case of economic factors underlying the valuation undergoing material or adverse changes, appropriate impairment adjustment will be carried out in the year of such adverse change.

Based on such
policy the
company has
decided to write
off an amount of
Rs. 244.08 lakhs

		(previous year Rs 206.79 lakhs)	
47	Earnings per share:		
	Particulars		
	Profit for the year (Rupees in lakhs)		
	Weighted average number of equity shares		
	Nominal value of each equity shares		
	Basic and diluted earnings per share (in Rupees)		
48	Foreign Currency Exposures:		
	The year end foreign currency exposures that have not been hedged by a derivative instrument or otherwise are given below.		
	i.	Amount receivable in foreign currency on account of the following:-	
	Particulars		As at March 31, 2022
			Rupees in lakhs
	Trade receivables and advances to suppliers		
	- USD		664.25
	- Euro		160.85

- GBP	12.82
- SGD	0
Cash and Bank balances	
- USD	149.87
- SGD	0.01
- Euro	0.3
- GBP	0.02
- New Shakerl	0.05

ii. Amount payable in foreign currency on account of the following:

Particulars	As at March 31, 2022
	Rupees in lakhs
Trade payables and other current liabilities	
- EUR	1.53
- USD	38.49
- GBP	0.54
Foreign currency loans including interest there on	
- USD	682.26

Expenditure related to Corporate Social Responsibility as per Section 135 of

the Companies
Act, 2013 read

50

with Schedule VII
thereof:

Financial Year

Amount
required
to be
spent by
the
company
during
the year

Amount of
expenditure
incurred

Year ended
March 31, 2022

26.5 26.5

Year ended
March 31, 2021

25.21 26.24

Details of
Statements of
current assets
filed by the
Company with
banks which have
been given as
security against
the borrowings
from banks.

31st March 2022

Month

Nature of
Current Assets

As per
books of
account

As per
returns
submitted
to banks

Apr-21

Inventories 2,421.49 2,226.99

Trade
Receivables* 5,278.97 5,281.63

May-21

Inventories 2,937.29 2,780.76

Trade
Receivables* 4,330.48 4,404.17

Jun-21	Inventories	3,078.67	2,979.82
	Trade Receivables*	4,879.74	4,877.03
Jul-21	Inventories	3,109.58	3,043.21
	Trade Receivables*	4,795.49	4,695.11
Aug-21	Inventories	3,199.33	3,168.27
	Trade Receivables*	5,061.39	4,993.99
Sep-21	Inventories	3,283.83	3,254.45
	Trade Receivables*	5,921.93	5,945.04
Oct-21	Inventories	3,240.45	3,137.59
	Trade Receivables*	6,559.51	6,153.83
Nov-21	Inventories	3,286.22	3,313.87
	Trade Receivables*	6,140.46	5,876.42
Dec-21	Inventories	2,838.54	2,762.15
	Trade Receivables*	7,196.41	6,802.67
Jan-22	Inventories	2,844.30	2,831.92
	Trade Receivables*	6,808.28	6,396.78
Feb-22	Inventories	2,630.37	2,722.57
	Trade Receivables*	6,326.24	6,019.91
Mar-22	Inventories	2,463.05	2,438.47
	Trade Receivables*	6,219.89	5,335.78

* Differences in Trade Receivables is on account of unrealised exchange gain

and provision for
doubt debts.

Subsequent to
year end on May
17, 2022 & May
23, 2022 the
Group has filed
revised return for
statement of
current assets
given as security
against the
borrowings from
banks. Basis the
revised returns
filed there are no
material
discrepancies
between the
books of account
and the returns
submitted to bank.

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Other disclosures

A.

The Group
does not have
any Benami
property, where
any proceeding
has been
initiated or
pending
against the
Group for
holding any
Benami
property.

B.

The Group has
not advanced
any loans or
advances in
the nature of
loans to
specified
persons viz.
promoters,
directors,
KMPs, related
parties; which
are repayable
on demand or
where the
agreement
does not
specify any
terms or period
of repayment.

The Group has
utilised funds
raised from
issue of
securities or
borrowings
from banks and
financial
institutions for

the specific
purposes for
which they

C.

were
issued/taken.

D.

The Group has not been declared as a wilful defaulter by any lender who has powers to declare a Group as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved

E.

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

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

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding

(whether
recorded in
writing or
otherwise) that

F.

		the Group shall:
		(a) 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
		(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
	G.	The Group does not have any transactions with struck-off companies.
	H.	The Group does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
	I.	The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.
		The Group has complied with the number of layers prescribed under clause (87) of section

2 of the
Companies
Act, 2013 read
with
Companies
(Restriction on
number of

J.

		Layers) Rules, 2017.
	K.	The Group does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.
	L.	The Group does not have any Immovable Property whose title deeds are not held in the name of the Group.
52	Development of Composite Technology, Products and Process Know-How:	
	(i) Development of Composite Filament Winding Technology, products and process know-how	
	The Holding company has completed and commercialized a project for Research and Development in the field of filament Winding using advanced technology at an aggregate cost of Rs.227.18 lacs, In association with Indian Institute of Technology, Mumbai and Technology Information Forecasting Assessment Council, a body constituted by Govt. of India under Ministry of Science and Technology. Research and product development	

under this has been funded by TIFAC for Rs. 99.50 Lakhs. Out of Rs. 227.18 lac, Rs. 33.31 lacs was expensed on Building and Rs.134.71 lacs represent capital expenditure on Research, which is capitalized under appropriate assets heads. Balance Rs. 59.10 lacs represent expenditure on personnel, consultancy fees to IIT Mumbai and other consultant, premium payable to bridge TIFAC as per agreement, travelling, depreciation, interest on finance etc. These being incurred for "Development of Composite development process, are classified as Intangible Asset under Technology, Products and

process
Know-How".

(ii) Development
of Composite Sky
bus Coaches
Technology,
products and
process know-
how

The Holding
company has
completed R&D
project for
Development of
composite sky
bus coaches for
Konkan Railway
Corporation at an
aggregate cost
Rs. 186.47 lacs,
in association with
Indian Institute of
Technology,
Mumbai and
TIFAC. TIFAC
has committed
financial
assistance of Rs.
99.50 lacs of
which Rs. 79.60
lacs has been
disbursed till 31st
March 2006. The
Commercialisation
of the sky bus
Coaches Project
for Konkan
Railway
Corporation is
getting delayed
due to decision of
Konkan Railway
to invite
expression of
interest from
Private
Enterprises for
private
participation in the
project. However,
during the year
the Group has
successfully
leveraged this
intangible asset in
the form of
Composite
Technology,
Products and
Process
Know-How Sky
Bus Project.
Using the
technology
developed under
this project, the
Group has
manufactured and
supplied
substantial

volume orders for
seats, front end
cab and interior
train panelling for
Indian Railways

over the past 8 years.

(iii) The Development of Composite Technology, Products and Process Know-How for armature cores (for power plants), carbon fiber cycle

frame and forks, Canisters for projectile launchers and Optical telescopic structures.

The Holding company has incurred capital expenditure for Research and Development of armature cores (for power plants), carbon fibre cycle frame and forks, Canisters for projectile launchers and Optical telescopic structures at an aggregate cost of Rs. 288.67 lacs. The Group has received initial commercial order from customers for products developed from this research and development efforts and expects revenues over years arising out of the same.

(iv) The Development of Composite Technology, Products and Process Know-How for Sonar Dome

The Holding company has incurred capital expenditure for Research and development of composites Sonar Dome for ships through R&DE(E),BEL at

an aggregate cost of Rs.99.46 lacs. The company has received commercial order from R&DE(E), BEL orders for manufacture and supply of sonar domes from these domes from these research and development efforts and expects revenues

over years arising
out of the same.

(v) The
Development of
Composite
Technology for
fabrication of
Composites
Sonar Dome for
P15A Class Ships

Kineco in
coordination with
R&DEE, Pune,
DRDO, Ministry of
Defense, Govt. of
India developed a
unique technology
for fabrication of
Composites
Sonar Dome for
P15A Class Ships
by vacuum
assisted resin
transfer moulding
technical
know-how
process and
testing method for
quality assurance.
With this know
how process
Kineco have
successfully
manufactured
SONAR DOME to
DRDO. The Sonar
Dome is a
protective cover to
sonar equipment
of surface war
ships. This
technology will be
utilised to
manufacture
sonar domes to
MDL/INDIAN
ARMED
FORCES/BEL in
consultation with
DRDO. As per the
TOT the license to
utilise the
technology for
manufacture in
India and supply
for 10 years.

Kineco Limited
has the following
investments in
subsidiaries

1. Kineco Alte
Train
Technologies Pvt
Ltd wherein the
company holds

16,21,787 (as at

	March 31, 2021 16,21,787)
	fully paid up Equity shares of Rs. 10/- each
	2. Kineco Kaman Composites India Pvt. Ltd wherein company holds 58,73,350 (as at March 31, 2021 58,73,350)
	fully paid up Equity shares of Rs. 10/- each
*	3. Kineco Kaman Composites India Pvt. Ltd wherein company holds 82,880 (as at March 31, 2021 NIL)
	fully paid up Equity shares of Rs. 100/- each
	During the year Holding Company's shareholders at its Extraordinary General Meeting held on 30th September 2021, accorded their consent to sell/transfer the Pultrusion Assets of Kineco Ltd to a WOS of the Company.
*	On 13th October 2021, the Holding Company purchased 10 equity shares from the first shareholders of Kineco Exel Composites India Private Limited (KECI) at face value and upon renunciation of their rights by the first shareholders, subscribed to the Rights Issue offered by KECI at face value. The Holding Company was subsequently allotted 82,870

shares at face
value, thereby
making KECI a

wholly-owned subsidiary.

Thereafter the Company transferred the said Pultrusion Assets (including Inventory, Non-Compete Fees & intangible Assets) to KECI on 13th October 2021 for a consideration of Rs.10.23 Crores.

On 14 October 2021 Kineco signed an agreement to establish a Joint Venture to develop the Indian pultrusion market together with Exel Composites Oyj, a Nasdaq Helsinki listed, globally recognized composites company. This Joint Venture will enable the Company to grow its Pultrusion Business, by leveraging global Pultrusion technology and market knowhow offered by Exel Composites Oyj, while making use of Kineco's existing local know-how and resources in the Indian market.

KECI offered 1,01,290 equity shares by a Preferential Issue on a Private Placement basis to Exel Composites OYJ at a price of Rs. 1,110 (Rs. 100 plus Rs. 1010 premium). Upon acceptance of the offer, KECI allotted 1,01,290 shares to Exel Composites OYJ, thereby making Exel Composites

OYJ a holding company to KECI (holding 55% of the shareholding of KECI) and Kineco, an Associate Company (holding 45% shareholding of KECI). The Joint Venture – Kineco Exel Composites India Pvt Limited has envisioned that its long-term goal is to produce Pultrusion products and scale the business up by selling Pultrusion profiles across

diverse segments.

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With regard to the Supreme Court ruling on the applicability of provident fund on all fixed allowances payable to employees, the subsidiary Kineco Kaman Composites India Pvt. Ltd , has complied with the said ruling prospectively from the previous financial year. The subsidiary company has also assessed the shortfall in the employer contribution and employee deductions respectively for period prior to the ruling. However pending clarity on the matter with regard to the manner in which the shortfall is to be fulfilled, no provision is made in the books. Necessary provision will be made once the circular is issued / communication is received by the subsidiary Company from the Provident Fund Authorities.

With regard to the Supreme Court ruling on the applicability of provident fund on all fixed allowances payable to employees, the Holding Company has provided for the difference during the pervious financial year. The Holding Company is in the process of assessing the shortfall in the

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employer contribution and employee deductions respectively for period prior to the ruling. However pending clarity on the matter with regard the manner in which the shortfall is to be fulfilled, no provision is made in the books. Necessary provision will be made once the circular is issued / communication is received by the Holding Company from the Provident Fund Authorities.

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The Code on Social Security, 2020 and Code of wages, 2019 relating to employee benefits during employment and post employment benefits received Presidential assent in September 2020. The Codes have been published in the Gazette of India. However, the dates on which the Codes will come into effect has not been notified. The Company will assess the impact of the Codes when it comes into effect and will record any related impact in the period the Codes become effective.

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Previous year figures have been regrouped and/or rearranged, wherever considered necessary to make their classification comparable with that of the current year.

58	Details of Ratios are as under:				
	Ratios	2021-22	2020-21	% Variance	Reason for variance
i)	Current Ratio	1.56	1.36	14%	
ii)	Debt Service Coverage ratio	1.16	1.73	-33%	New term loans availed in the form of GECL from Canara and HDFC Bank in Kineco Limited are with 24 months moratorium and hence there is no current maturity for these loans.
iii)	Inventory Turnover Ratio	4.54	2.4	89%	Improvement in Revenue of FY 22 compare to FY 21 and constant monitoring of inventory levels, resulted in improved ratio
iv)	Trade Payable Turnover Ratio	3.68	1.85	99%	The business model with Railways is moving to Turnkey from Component business and the new suppliers are not extending the credit terms in line with suppliers who are associated with company for many years
v)	Net Profit Ratio	0.03	0.01	180%	Improvement in Revenue and profitability resulted in improved ratio
vi)	Return on Investment	0.03	0.01	225%	Improvement in Revenue and profitability resulted in improved ratio
vii)	Debt-Equity Ratio	1.9	2.38	-20%	
viii)	Trade Receivables Turnover Ratio	3.22	2.46	31%	Improved efficiencies in collections from customers could help in maintaining similar average receivables in current year in line with previous year,

					though there is an improvement in Revenue
ix)	Net Capital Turnover Ratio	3.96	3.94	0%	
x)	Return on Capital Employed	0.11	0.03	249%	Improvement in profitability while reducing the debt, resulted in improved ratio
Note		2021-22	2020-21		
i	Current Assets (A)	14,283.86	13,816.60		
	Current Liabilities (B)	9,180.26	10,157.81		
	Current Ratio (A/B)	1.56	1.36		
ii	Earnings before Interest, Depreciation, and Tax (C)	2,980.93	2,552.20		
	Interest Expense (D)	1,071.87	1,107.97		
	Principal Repayments made during the period for long term loans and lease payments (E)	1,493.27	367.6		
	Debt Service Coverage ratio (C/(D+E))	1.16	1.73		
iii	Cost of Goods Sold (Cost of materials consumed + Changes in inventories of finished goods and work in progress) (F)	10,973.09	7,030.98		
	Average Inventories (G)	2,415.16	2,929.25		
	Inventory Turnover Ratio (F/G)	4.54	2.4		
iv	Purchases of Stock-in-Trade + Other Expenses (H)	11,000.17	5,809.66		
	Average Trade Payables (I)	2,985.40	3,132.51		
	Trade Payable Turnover Ratio (H/I)	3.68	1.85		
v	Profit After Tax (J)	629.93	160.38		

	Revenue from Operations (K)	20,188.14	14,404.35
	Net Profit Ratio (J/K)	0.03	0.01
vi	Net profit	621.73	192.3
	Total Assets	20,298.35	20,405.44
	Return on Investment (L/M)	0.03	0.01
vii	Total Debt (N)	10,533.87	11,740.11
	Total Equity (O)	5,552.08	4,930.34
	Debt-Equity Ratio (N/O)	1.9	2.38
viii	Revenue from Operations (P)	20,188.14	14,404.35
	Average Trade Receivables (Q)	6,260.52	5,860.41
	Trade Recievables Turnover Ratio (P/Q)	3.22	2.46
ix	Revenue from Operations (R)	20,188.14	14,404.35
	Average Working Capital (S)	5,103.60	3,658.79
	Net Capital Turnover Ratio (R/S)	3.96	3.94
x	Net Loss After Tax + Deferred Tax + Finance Cost (-) Other Income (T)	629.93	160.38
	Average capital employed (U)	5,552.08	4,930.34
	Return on Capital Employed (T/U)	0.11	0.03
	Formulae for computation of ratios are as under :		
Sr. No.	Particulars	Formula	
1	Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	

		Current Liabilities
2	Debt Service Coverage Ratio	$= \frac{\text{Earnings before Interest, Depreciation and Tax}}{\text{Interest Expense + Principal Repayments made during the period for long term loans and lease payments}}$
3	Inventory Turnover Ratio	$= \frac{\text{Cost of Goods Sold}}{\text{Average Inventories of Stock-in-Trade}}$
4	Trade Payables Turnover Ratio	$= \frac{\text{Purchases of Stock in Trade + Other Expenses}}{\text{Average Trade Payables}}$
	Average Trade Payables	
5	Net Profit Ratio %	$= \frac{\text{Profit After Tax}}{\text{Revenue from Operations}}$
6	Return on Investment	$= \frac{\text{Net profit}}{\text{Total Assets}}$
7	Debt-Equity Ratio	$= \frac{\text{Total Debt}}{\text{Total Equity}}$
8	Trade Receivables Turnover Ratio	$= \frac{\text{Revenue from Operations}}{\text{Average Trade Receivables}}$
9	Net Capital Turnover Ratio	$= \frac{\text{Revenue from Operations}}{\text{Net Worth}}$

10	Return on Capital Employed	=	
	Average Capital Employed		
			Net Profit After Tax + Deferred Tax + Finance Cost (-) Other Income

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

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 corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	NA	NA
Description of nature of necessary adjustments to provide comparative information	NA	NA
Disclosure of significant accounting policies [TextBlock]	Textual information (6) [See below]	Refer significant accounting policies

Textual information (4)**Statement of Ind AS compliance [Text Block]****Statement of compliance**

The financial statements of the Group have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 ("the Act"), Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

Textual information (5)**Statement of Ind AS compliance [Text Block]****Statement of compliance**

The financial statements of the Group have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 ("the Act"), Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

Textual information (6)

Disclosure of significant accounting policies [Text Block]

Notes forming part of the consolidated financial statements as at and for the year ended March 31, 2022

1 Company information

Kineco Limited (the "Company") is a public limited company incorporated on October 10, 1994 under the name and style "Mass Kinematics Pvt. Ltd," a private limited company. On 10th January, 2001 the name of the company was changed from Mass Kinematics Private Limited to Kineco Private Limited and thereafter it has converted from Private Limited Company to a Public Company on 23rd March, 2016. Kineco Limited having its registered office and works at plot no.41 – Pilerne Industrial Estate, Pilerne, Bardez – Goa 403511 is a multi-dimensional composite producer having state-of-the-art manufacturing facilities (ISO9001-2008 & AS9100 certified) at Goa, India. Kineco Limited offers a wide spectrum of composites for Aerospace, Defense, Railways, Automotive, Motorsport, Telecommunication & Chemical Industries. Kineco Limited together with its subsidiaries is hereinafter referred to as "the Group".

Kineco had formed a joint venture company with Alte, Spain for rail car interiors/exterior and toilet modules/systems called "Kineco Alte Train Technologies Private Limited", and is currently holding 89.66% stake in the entity. Further, Kineco also formed joint venture company with Kaman Aerospace Group (subsidiary of Kaman Corporation, USA) called "Kineco Kaman Composites India Private Limited", and is currently holding 51% stake in the entity to which the existing advance composite division "aerospace business" was transferred. Both these companies comprise subsidiaries of Kineco Limited.

In 2015 Indo National Limited, a listed company through its subsidiary company Helios Strategic Systems Limited acquired 51% controlling stake in Kineco Limited. Accordingly Kineco Limited is subsidiary of Helios Strategic Systems Limited and the ultimate holding company is Indo National Limited.

The Group's consolidated financial statements are approved for issue by the Board of Directors on June 18, 2021.

The outbreak of Coronavirus disease (COVID-19) pandemic globally and in India has caused significant disturbance and slowdown of economic activity. The operations of the Company were impacted due to nationwide lockdown ordered by the Government of India from March 23, 2020. The Company resumed its operations from April 15, 2020 onwards. The management has considered the possible effects that may result from the pandemic on the Company's operations during the year, particularly in the first 15 days of the year and also subsequently thereafter, including the impact on carrying amount of receivables, inventories and the Company's ability to fulfill existing loan obligations and sourcing of materials. Based on the current indicators of future economic conditions, the management expects to recover the carrying amount of these assets and that there would be sufficient cash flows for repayment of loans. However, the management continues to closely monitor any material changes to future economic conditions

2 Significant accounting policies

a Statement of compliance

The financial statements of the Group have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 ("the Act"), Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

b Basis of preparation

The financial statements of the Group have been prepared on a going concern basis under historical cost convention and on an accrual method except for certain financial assets and liabilities (including derivative instruments) that are measured at fair value as required by the relevant Ind AS. Accounting policies have been consistently applied, except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

c Basis of consolidation

The financial statements of the Group companies are consolidated on a line-by-line basis and intra-group balances and transactions are eliminated upon consolidation. These financial statements are prepared by applying uniform accounting policies in use at the Group. Non-controlling interests, which represent part of the net profit or loss and net assets of subsidiaries that are not, directly or indirectly, owned or controlled by the Group, are excluded.

d Functional and Presentation Currency

The financial statements are prepared in Indian Rupees, which is the Group's presentation and the functional currency. All financial information presented in Indian Rupees has been rounded off to the nearest lakhs with two decimals, unless otherwise stated.

e Operating Cycle

All assets and liabilities have been classified as current and non-current having regard to the Group's normal operating cycle and other criteria set out in the schedule III to the Companies Act, 2013 and Ind AS-1- "Presentation of Financial Statements".

f Use of estimates and judgements

The preparation of financial statements in conformity with the recognition and measurement principles of Ind AS requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of financial statements and the reported amounts of income and expenses for the years presented. Actual results could differ from these estimates under different assumptions and conditions.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in the future periods affected.

Key source of estimation of uncertainty at the date of financial statements, which may cause a material adjustment to the carrying amount of assets and liabilities within the next financial year are:

i) Useful lives of property, plant and equipment and intangible assets:

The Group reviews the useful lives of property, plant and equipment and intangible assets at the end of each reporting period. This reassessment may result in change in depreciation or amortisation expense in future periods.

ii) Valuation of deferred tax assets:

The Group reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under Note 2 (o) below.

iii) Actuarial Valuation:

The determination of Group's liability towards defined benefit obligation to employees is made through independent actuarial valuation including determination of amounts to be recognised in the Statement of Profit and Loss and in Other Comprehensive Income. Such valuation depends upon assumptions determined after taking into account inflation, seniority, promotion and other relevant factors such as supply and demand factors in the employment market. Information about such valuation is provided in the notes to the financial statements.

iv) Provisions and Contingent Liabilities:

The policy for the same has been explained under Note 2 (n) below.

g Property, plant and equipment

Property, plant and equipment are carried at acquisition cost (net of refundable taxes - primarily input credit relating to Central Excise, State VAT and Goods and Service Tax) less accumulated depreciation and impairment losses, if any. Cost of property, plant and equipment include purchase price, expenses incidental to making the assets ready for its intended use, attributable borrowing costs and net of any trade discounts and rebates. Subsequent expenditure on property, plant and equipment, after its purchase / completion, is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. Property, plant and equipment retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately.

Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.

All items of property, plant and equipment costing less than Rs. 5,000 each are fully depreciated in the year of acquisition.

Capital work in progress

Projects under which assets are not ready for their intended use and other capital work in progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest, if any.

h Intangible assets

Intangible assets are stated at cost less accumulated amortisation and impairment losses, if any. Computer software licenses are amortised over their estimated useful life on a straight line basis.

i Impairment of property, plant and equipment and intangible assets

The carrying value of property, plant and equipment and intangible assets is reviewed at each Balance Sheet date for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset or cash generating unit and from its disposal at the end of its useful life. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased such reversal of impairment loss is recognised in the Statement of Profit and Loss.

j Leases

Rentals payable towards leases of land under an operating lease arrangement, where risk and rewards incidental to ownership of an asset substantially vest with the lessor are charged to the Statement of Profit and Loss on a straight-line basis over the period of the relevant lease. Group as a Lessee:

The Group accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

The Group recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception comprises of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of use assets are determined on the same basis as those of property, plant and equipment. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the statement of profit and loss.

The Group measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease.

The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Group uses incremental borrowing rate. For leases with reasonably similar characteristics, the Company, on a lease by lease basis, adopts either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole. The lease payments include fixed payments, variable lease payments, residual value guarantees, exercise price of a purchase option where the Group is reasonably certain to exercise that option and payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments.

The Group recognises the amount of the re-measurement of lease liability as an adjustment to the right-of-use asset. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Group recognises any remaining amount of the re-measurement in statement of profit and loss.

The Group has elected not to apply the requirements of Ind AS 116 to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

k Inventories

Inventories are valued at the lower of cost (on weighted average basis) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale including octroi and other levies, transit insurance and receiving charges. Finished goods and work in progress include apportionment of overheads. Net realisable value is the estimated selling price less estimated costs for completion and sale.

l Statement of cash flows

Statement of cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Group are segregated based on the available information.

Cash and cash equivalents:

Cash and bank balances, which have original maturities up to three months, are included in the Group's cash balances in the Statement of cash flows. The Group did not have any cash equivalents as at March 31, 2022 and March 31, 2021.

m Provisions, contingent liabilities and contingent assets

A provision is recognised when the Group has a present obligation (legal or constructive) as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are recognised at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. If the effect of the time value of money is material, provisions are discounted using a current pretax rate that reflects, when appropriate, the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a finance cost. Provisions are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate.

Provisions for the expected cost of warranty obligations under the terms of contract with the customers are recognised at the managements best estimate of the expenditure required to settle the warranty obligation.

A contingent liability is disclosed in case of present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation and a present obligation arising from past events, when no reliable estimate is possible.

Contingent assets are disclosed when an inflow of economic benefits is probable.

n Revenue recognition

Revenue is measured based on the consideration specified in a contract with a customer. The group recognises revenue when it transfers control over a product or service to a customer. Revenue is recognised either at a point in time or over time, when (or as) the Group satisfies performance obligations by transferring the promised goods and services to its customers.

The Group recognises unearned revenue (i.e. contract liabilities) for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities in the Balance Sheet. Similarly, if the Group satisfies a performance obligation before it receives the consideration, the Group recognises as unbilled revenue (i.e. contract assets) in its Balance Sheet, depending on whether something other than the passage of time is required before the consideration is due.

The Group presents revenues net of indirect taxes in its Statement of Profit and loss.

o Taxes on income

Tax expenses for the year, comprising of current tax and deferred tax, are included in the determination of net profit or loss for the period.

Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the prevailing tax laws and includes any adjustment to tax payable in respect of previous years. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax is provided / recognised using the balance sheet method, on all deductible temporary differences at the reporting date between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes, on carry forward of unused tax credit and unused tax losses. Deferred tax assets and liabilities are measured using tax rates that are substantively enacted at the balance sheet date. At each balance sheet date the Group evaluates the carrying amount of deferred tax assets and reduces the value of such deferred tax assets to the extent it is no longer probable that sufficient taxable profit will be available to allow all or a part of deferred tax asset to be utilised/recovered.

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing tax laws and the Group intends to settle its current tax assets and liabilities on a net basis.

Current and deferred tax are recognised in the Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

p Foreign currency transactions and translations

Transactions in currencies other than the functional currency are translated into functional currency at the exchange rates prevailing on the date of the transaction or at rates that closely approximates the rate at the date of the transaction. Monetary items denominated in other currencies outstanding at the reporting date are translated into functional currency at the year end rates. Non-monetary items denominated in other currencies and that are measured in terms of historical cost are translated at the exchange rates prevailing on the dates on which such values are determined. Exchange differences arising on restatement or settlement of foreign currency transactions is charged to the Statement of Profit and Loss.

q Borrowings and borrowing costs

The Group borrows funds in Indian Rupees. These borrowings carry a fixed rate or floating rate of interest. The liabilities are initially measured at the amount borrowed and subsequently stated at the outstanding amounts. Interest accrued but not due which is in the nature of current liability is classified as part of 'Other current financial liabilities'. Amount outstanding in respect of foreign currency borrowings are stated at the exchange rate at the Balance Sheet date.

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.

Borrowing costs include interest expense as per Effective Interest Rate (EIR). The borrowing costs in respect of foreign currency borrowings are adjusted for exchange differences, to the extent they are regarded as an adjustment to the interest cost.

r Earning per share

Basic earnings per share is computed by dividing the profit / (loss) after tax attributable to equity shareholders by the weighted average number of equity shares in issue during the year.

The weighted average number of ordinary shares in issue during the year are adjusted for events that have changed the number of ordinary shares in issue without a corresponding change in recoveries.

s Employee benefits

i) Short term

Short term employee benefits include salaries, allowances and performance incentives. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by the employees are recognised as an expense in the Statement of Profit and Loss during the year when the employees render the service to the Group.

ii) Long term

The Group has defined contribution and defined benefit plans. The plans are financed by the Group and in the case of some defined contribution plans by the Group along with its employees.

Defined contribution plans

The Group's contribution to provident fund and family pension fund made to regulatory authorities and where the Group has no further obligation are considered as defined contribution plans and are charged as an expense in the Statement of Profit and Loss as they fall due based on the amount of contribution required to be made.

Defined benefit plans

Expenses for defined-benefit gratuity plans are calculated as at the balance sheet date by independent actuaries (using the projected unit credit method) in a manner that distributes expenses over the employee's working life. These commitments are valued at the present value of the expected future payments, with consideration for calculated future salary increases, using a discount rate corresponding to the interest rate estimated by the actuary having regard to the interest rate on government bonds with a remaining term that is almost equivalent to the average balance working period of employees. Actuarial gains/losses are recognised, in full in the other comprehensive income in the year in which they arise.

Other employee benefits

Compensated absences which accrue to employees and which can be carried to future periods but are expected to be encashed or availed in twelve months immediately following the year end are reported as expenses during the year in which the employees perform the services that

the benefit covers and the liabilities are reported at the undiscounted amount of the benefits after deducting amounts already paid. Where there are restrictions on ailment of encashment of such accrued benefit or where the ailment or encashment is otherwise not expected to wholly occur in the next twelve months, the liability on account of the benefit is actuarially determined using the projected unit credit method.

t Financial Instruments

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at transaction values and where such values are different from the fair value, at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at Fair Value through Profit or Loss (FVTPL)) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at Fair Value through Profit or Loss are recognised immediately in the Statement of Profit and Loss.

i) Financial assets

Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amounts outstanding.

Financial assets as fair value through other comprehensive income (FVTOCI)

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Group has elected to present subsequent changes in fair value in other comprehensive income in case of investments based on its business model.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. Gains or losses arising on remeasurement are recognised in the Statement of Profit or Loss.

Impairment of financial assets

The Group recognises loss allowance using the Expected Credit Loss (ECL) model for the financial assets which are not valued through profit or loss. Loss allowance for all financial assets is measured at an amount equal to 12 months expected credit losses or lifetime Expected Credit Loss. The Group had used practical expedient by computing expected credit loss allowance for trade receivable by taking into consideration historical credit loss experience and adjusted for forward looking information. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised as an impairment gain or loss in the Statement of Profit and Loss.

Derecognition of financial assets

The Group derecognises an financial asset when (i) the contractual rights to receive cash flows from the asset expire, or (ii) the Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass-through arrangement; and (a) the Group has transferred substantially all the risks and rewards of ownership of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset. On derecognition of the financial asset in its entirety, the difference between the assets carrying amount measured at the date of derecognition and the consideration received is recognised in the Statement of Profit and Loss.

ii) Financial liabilities and equity instruments

Classification as debt or equity

Debt and equity instruments issued by the Group are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Group are recognised at the proceeds received, net off direct issue costs.

Financial Liabilities

All financial liabilities that are not held-for-trading and are not designated as at FVTPL are subsequently measured at amortised cost using the effective interest method. The interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

Derecognition of financial liabilities

The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or have expired. An exchange between with a lender or debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the Statement of Profit and Loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is current enforceable legal right to offset the recognised amounts and it is intended to either settle on a net basis or to realise the assets and settle the liabilities simultaneously.

iii) Derivative financial instruments

The Group enters into derivative financial instruments in the nature of forward exchange contracts to manage its exposure to foreign exchange rate risks on unexecuted firm commitments and highly probable forecast transactions. Such derivative financial instruments are marked to market and gain/ loss on such contracts is recognised in the Statement of Profit and Loss at the end of each reporting period. The derivatives are carried as financial assets when the fair value is positive and financial liabilities when the fair value is negative.

u Government grants

Government grants are recognised where there is reasonable assurance that the grant will be received and the Group will comply with the conditions attached to them.

Where the grant relates to an asset the cost of the asset is shown at gross value and grant thereon is treated as capital grant which is recognised as income in the Statement of Profit and Loss over the period and in proportion in which depreciation is charged.

Revenue grants are recognised in the Statement of Profit and Loss in the same period as the related cost which they are intended to compensate are accounted for.

v Recent pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards)

Amendment Rules, 2022, applicable from April 1, 2022, as below:

Ind AS 103 – Reference to Conceptual Framework

The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 16 – Proceeds before intended use

The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Company does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

Ind AS 37 – Onerous Contracts - Costs of Fulfilling a Contract

The amendments specify that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 109 – Annual Improvements to Ind AS (2021)

The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 106 – Annual Improvements to Ind AS (2021)

The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential

confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The Company does not expect the amendment to have any significant impact in its financial statements.

40	Contingent liabilities	
	(i) Bank Guarantees issued by the bank on behalf of the Company Rs 1,850.65 lakhs (Previous year: Rs. 1,743.65 lakhs)	
	(ii) Letter of Credit issued by the bank on behalf of the Company: Rs 211.84 lakhs (Previous year: Rs 388.99 lakhs)	
	(iii) Claims against the Company for pending cases Rs NIL (Previous year Rs. NIL)	
	(iv) Corporate Guarantee on behalf of Joint venture Rs. 500.00 lakhs (Previous year Rs. NIL)	
		The Company has imported capital goods/ raw materials under the Export Promotion Capital Goods Scheme

(v)

("EPCG Scheme") / Advance licence ("Advance Licence scheme") and executed bonds aggregating Rs. 367.00 lakhs (March 31, 2021 Rs 367.00 lakhs) in favour of Customs authorities. The Company is liable to pay the whole of the customs duty saved on such imported goods, along with interest at 18% per annum from the date of clearance of goods till the date of payment of duty, if it fails to discharge its export obligations as prescribed under the Scheme. Under the Scheme, the Company has to earn foreign currency worth Rs. 922.62 lakhs (March 31, 2021 Rs 4,246.36 lakhs) in aggregate. The obligations are to be fulfilled within a period of 1.5-6 years from the date of issue of import licences. Import licenses have been issued at various points in time and the time limit of 1.5-6 years for licenses for which such obligation is pending to be fulfilled ended on May 05, 2022. As, at the year end, the balance export obligation is

Rs.696.61
lakhs (March
31, 2021 Rs.
1,597.60 lakhs)
which is to be
fulfilled by
earning foreign
exchange from

Company's
operations.

Based on its business plans the Company does not expect any additional liability to devolve in respect of the above and therefore no provision has been held in the accounts.

41

Commitments:

Estimated amount of contracts remaining to be executed on capital account:
Rs 1,165,33 lakhs
(Previous year:
Rs. 65.06 lakhs)

42

Trade receivable, loans and advances and trade payable balances are subject to confirmation, reconciliation and consequent

adjustments, if any.

43

Leases

The Company has entered into long term lease agreements with Goa Industrial Development Corporation for use of Industrial Land. This use of land as per the agreements has been identified as the right of use assets.

i. Right-of-use
assets - Land

Particulars

Right-of-use
assets as of April
1, 2020 (date of
transition) - Land

Add: Addition
during the year

Less: amortised
during the year

Right-of-use
assets as of April
1, 2021 - Land

Add: Addition
during the year

Less: amortised
during the year

Balance as at
March 31, 2022

ii. Lease liabilities

Particulars

Lease liabilities as
of April 1, 2020
(date of transition)

Add: Addition
during the year

Payment during
the year

Lease liabilities as
of April 1, 2021

Add : Interest on
Lease liabilities

Less : Payment
during the year

Balance as at
March 31, 2022

iii. Maturity
analysis of lease
liabilities

Particulars

undiscounted

a. Not later than one year

b. Later than one year and not later than five years

c. Later than five years

1. The lease term is for a definite period with no unconditional right with the Company to extend the lease period.

2. The lease agreements provide for a 10% increase in lease rent every 3 years.

3. The agreements provide for a subleasing of the leased land with prior approval of the lessor. However, the Company has not sub leased the right-of-use assets.

4. The agreements provide for renewal option of the lease period. The option to be exercised within the time limit stipulated in the lease agreements. However, the renewal is at the discretion and subject to the approval of GIDC and hence to that extent conditional.

5. The expenses relating to short term leases pertaining to leasing of equipments

aggregated to Rs.
1.82 lakhs

44

(Previous year
Rs. 0.90 lakhs).

Employee
benefits
obligations:

Defined
contribution plans:

Contribution to
Defined
Contribution Plan,
recognised as an
expense and
included under
"Employee
Benefits

Expenses" - Note
35 to the
Statement of
Profit and Loss
are as under :

A sum of Rs
103.54 lakhs
(Previous year Rs
88.41 lakhs) has
been charged to
the Statement of
Profit and Loss
towards
contributions to
provident and
family pension
fund.

Defined benefit
plans:

The Company
offers benefits
under a
defined-benefit
plan in the form of
a gratuity scheme
to its eligible
employees. The
gratuity scheme
covers
substantially all
regular
employees. The
plan provides for
a lumpsum
payment to its
vested employees
at retirement,
death while in
employment or on
termination of
employment of an
amount equivalent
to fifteen days/

one month salary drawn at the time of the incident occasioning such payment, as applicable, payable for each completed year of service or part thereof in excess of six months. Vesting occurs up on completion of five years of service calculated as per the Payment of

Gratuity Act,
1972.

The employees' gratuity fund scheme is managed by Life Insurance Corporation of India (LIC). The Company makes annual contributions to the plan. Commitments are actuarially determined at year-end. Actuarial valuation is based on "Projected Unit Credit" method.

Details of defined benefit plan - As per Actuarial valuation are as follows:

Particulars

I	Components of defined benefit cost	
	i	Current service cost
	ii	Past service cost
	iii	Mortality charges and taxes
	iv	Interest cost on benefit obligation (net)
		Total expense included in Statement of Profit and Loss (P&L)
	v	Actuarial loss/ (gain) arising from financial assumptions
	vi	Actuarial loss/ (gain) arising from experience adjustments
		Total expense

recognised in
Other

		Comprehensive Income (OCI)
		Total defined benefit cost recognised in P&L and OCI
II	Actual contribution and benefits payments for the year	
	i	Actual contributions
	ii	Actual benefits payments
III	Changes in present value of obligation during the year	
	i	Present value of defined benefit obligation as at the beginning of the year
	ii	Current service cost
	iii	Past service cost
	iv	Interest cost
	v	Benefits paid
	vi	Actuarial loss/ (gain) arising from financial assumptions
	vi	Actuarial loss/ (gain) arising from experience adjustments
	vii	Present value of defined benefit obligation as at the end of the year

IV	Changes in fair value of plan of assets during the year	
	i	Fair value of plan of assets as at the beginning of the year
	ii	Interest income
	iii	Actual company contribution
	iv	Mortality charges and taxes
	v	Benefits paid
	vi	Return on plant of assets (excluding interest income)
	vii	Fair value of plan of assets as at the end of the year
V	Net asset/ (liability) recognised in the Balance Sheet	
	i	Present value of defined benefit obligation
	ii	Fair value of plan of assets
VI	iii	Net asset/ (liability) recognised in the Balance Sheet
	Actuarial assumptions	
	i	Discount rate
	ii	Expected return on plan of assets

			iii	Salary escalation rate
			iv	Mortality table used
Lives Mortality	Lives Mortality			
2012-14	2012-14			
Ultimate table	Ultimate table			
			v	Withdrawal rates
		In the absence of detailed information regarding Plan assets which is funded with Life Insurance Corporation of India, the composition of each major category of plan assets, the percentage or amount for each category to the fair value of plan assets has not been disclosed.		
		VII		Maturity profile of defined benefit obligation (rounded off to the nearest thousand)
			i	Year 1
			ii	Year 2
			iii	Year 3
			iv	Year 4
			v	Year 5
			vi	Subsequent 5 years
		The defined benefit plan is exposed to various actuarial risks such as investment risk, interest rate risk,		

longevity risk
and salary risk.

i.

Investment risk- All plan assets are maintained in a trust fund managed by a public sector insurer viz; LIC of India. LIC has a sovereign guarantee and has been providing consistent and competitive returns over the years. The Company has opted for a traditional fund wherein all assets are invested primarily in risk averse markets. The Company has no control over the management of funds but this option provides a high level of safety for the total corpus. A single account is maintained for both the investment and claim settlement and hence 100% liquidity is ensured. Also interest rate and inflation risk are taken care of.

Discount rate risk - The present value of the defined benefit obligation is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds. Decrease in

the bond rate
will increase
the plan
liability; this will
partially be
offset by the
increase in the

ii

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the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. There was no change in the methods and assumptions used in preparing the sensitivity

analysis from prior years.

The Company operates a leave encashment scheme, which is a unfunded scheme. The present value of obligation under this scheme is based on an actuarial valuation using the Projected Unit Credit method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

Details of defined benefit plan - As per Actuarial valuation are as follows:

Particulars

I	Components of defined benefit cost	
	i	Current service cost
	ii	Past service cost
	iii	Mortality charges and taxes
	iv	Interest cost on benefit obligation (net)
		Total expense included in Statement of Profit and Loss (P&L)
	v	Actuarial loss/ (gain) arising from financial assumptions

Actuarial loss/(gain) arising from experience adjustments	
Total expense recognised in Other Comprehensive Income (OCI)	
Total defined benefit cost recognised in P&L and OCI	
Actual contributions	
Actual benefits payments	
Present value of defined benefit obligation as at the beginning of the year	
Current service cost	
Past service cost	
Interest cost	
Benefits paid	
Actuarial loss/(gain) arising from financial assumptions	
Actuarial loss/(gain) arising from	

			experience adjustments
		vii	Present value of defined benefit obligation as at the end of the year
IV			Changes in fair value of plan of assets during the year
	i		Fair value of plan of assets as at the beginning of the year
	ii		Interest income
	iii		Actual company contribution
	iv		Mortality charges and taxes
	v		Benefits paid
	vi		Return on plant of assets (excluding interest income)
	vii		Fair value of plan of assets as at the end of the year
V			Net asset/ (liability) recognised in the Balance Sheet
	i		Present value of defined benefit obligation
	ii		Fair value of plan of assets
	iii		Net asset/ (liability) recognised in the Balance Sheet

		VI	Actuarial assumptions
			i Discount rate
			ii Expected return on plan of assets
			iii Salary escalation rate
			iv Mortality table used
Lives Mortality	Lives Mortality		
2012-14	2012-14		
Ultimate table	Ultimate table		
			v Withdrawal rates
			Maturity profile of defined benefit obligation (rounded of to the nearest thousand)
		VII	i Year 1
			ii Year 2
			iii Year 3
			iv Year 4
			v Year 5
			vi Subsequent 5 years
		The defined benefit plan is exposed to various actuarial risks such as interest rate risk and salary risk.	
			Discount rate risk - The present value of the defined benefit obligation is calculated using a discount rate

which is determined by reference to market yields at the end of the reporting period on government bonds. Decrease in the bond rate will increase the plan liability; this will partially be offset by the increase in the

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Related party
information:

Related party
information as
required by Ind
AS 24 is given
below:

A.	Names of the related parties and their relationships:
i)	Ultimate Holding Company
	Indo National Limited
ii)	Holding Company
	Helios Strategic Systems Limited.
iii)	Joint Venturer with 49% ownership
	Kaman Aerospace Group Inc.
iv)	Associates (with whom transactions have taken place during the year)
	Kaman Aerosystems - Kaman Composites CT
	Kaman Composites - UK Limited
v)	Group Company of Joint Venture Company
	Exel Composites (Nanjing) Co. Lid.

Exel
Composites UK

Nanjing
Jingheng
Composite
Material Co.,
Ltd

vi)

Key
Management
Personnel

Mr. Shekhar
Sardessai -
Executive Vice
Chairman and
Managing
Director

Mr. Vinay
Jagtap -
Executive
Director

Mr. Prashant
Naik - Director

Mr.
AravindKumar
S R - Chief
Financial
Officer

Mrs. Manisha
Naik
Shirgaonkar -
Company
Secretary

B

Transactions
with related
parties:

i)

Details relating
to parties
referred to in
items A (i), (ii),
(iii), (iv) and (v)
above:

Particulars

Name of
the Related
Party

1)

Revenue

Sale of goods

Kaman
Composites

			- UK Limited
	2)	Expenses	
		Purchase of raw material	Kaman Composites - UK Limited
			Kaman Composites - Vermont, Inc
			Exel Composites (Nanjing) Co. Ltd.
			Exel Composites UK
			Nanjing Jingheng Composite Material Co., Ltd
		Purchase of services	Indo National Limited
			Kaman Composites - Vermont, Inc
		Finance Cost	Shekhar Sardesai
			Helios Strategic systems Limited - Loan
			Helios Strategic systems Limited - Preference shares
		Expenses reimbursed	Indo National Limited
			Kaman

		- Trade payables	
		- Trade receivables	
		Exel Composites (Nanjing) Co. Ltd.	
		- Trade Payable	
		Nanjing Jingheng Composite Material Co., Ltd	
		- Trade Payable	
	7)	Corporate guarantee from	Indo National Limited
	ii)	Details relating to persons referred to in item A (vi) above:	
		Remuneration to Key Management Personnel	
		Managerial remuneration paid to Shekhar Sardesai	
		(Executive Vice Chairman & Managing Director)	

Salaries and other employee benefits to whole-time directors and executive officers

Outstanding receivable / (payable)

Shekhar Sardesai

(Executive Vice Chairman & Managing Director)

Moulds, Dies & Tools developed in house for specific customer application are classified as "Composite Tooling" based on technical consideration. (Refer note 4). These are reflected in the Balance Sheet based upon technical and economic evaluation (including wear and tear) carried out by independent valuers but not exceeding the cost thereof. Further in case of economic factors underlying the valuation undergoing material or adverse changes, appropriate impairment adjustment will be carried out in the year of such adverse change.

Based on such
policy the
company has
decided to write
off an amount of
Rs. 244.08 lakhs

		(previous year Rs 206.79 lakhs)	
47	Earnings per share:		
	Particulars		
	Profit for the year (Rupees in lakhs)		
	Weighted average number of equity shares		
	Nominal value of each equity shares		
	Basic and diluted earnings per share (in Rupees)		
48	Foreign Currency Exposures:		
	The year end foreign currency exposures that have not been hedged by a derivative instrument or otherwise are given below.		
	i.	Amount receivable in foreign currency on account of the following:-	
	Particulars		As at March 31, 2022
			Rupees in lakhs
	Trade receivables and advances to suppliers		
	- USD		664.25
	- Euro		160.85

- GBP	12.82
- SGD	0
Cash and Bank balances	
- USD	149.87
- SGD	0.01
- Euro	0.3
- GBP	0.02
- New Shkel	0.05

ii. Amount payable in foreign currency on account of the following:

Particulars	As at March 31, 2022
	Rupees in lakhs
Trade payables and other current liabilities	
- EUR	1.53
- USD	38.49
- GBP	0.54
Foreign currency loans including interest there on	
- USD	682.26

Expenditure related to Corporate Social Responsibility as per Section 135 of

the Companies
Act, 2013 read

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with Schedule VII
thereof:

Financial Year

Amount required to be spent by the company during the year	Amount of expenditure incurred
---	--------------------------------------

Year ended
March 31, 2022

26.5 26.5

Year ended
March 31, 2021

25.21 26.24

Details of
Statements of
current assets
filed by the
Company with
banks which have
been given as
security against
the borrowings
from banks.

31st March 2022

Month

Nature of
Current AssetsAs per
books of
accountAs per
returns
submitted
to banks

Apr-21

Inventories

2,421.49

2,226.99

Trade
Receivables*

5,278.97

5,281.63

May-21

Inventories

2,937.29

2,780.76

Trade
Receivables*

4,330.48

4,404.17

Jun-21	Inventories	3,078.67	2,979.82
	Trade Receivables*	4,879.74	4,877.03
Jul-21	Inventories	3,109.58	3,043.21
	Trade Receivables*	4,795.49	4,695.11
Aug-21	Inventories	3,199.33	3,168.27
	Trade Receivables*	5,061.39	4,993.99
Sep-21	Inventories	3,283.83	3,254.45
	Trade Receivables*	5,921.93	5,945.04
Oct-21	Inventories	3,240.45	3,137.59
	Trade Receivables*	6,559.51	6,153.83
Nov-21	Inventories	3,286.22	3,313.87
	Trade Receivables*	6,140.46	5,876.42
Dec-21	Inventories	2,838.54	2,762.15
	Trade Receivables*	7,196.41	6,802.67
Jan-22	Inventories	2,844.30	2,831.92
	Trade Receivables*	6,808.28	6,396.78
Feb-22	Inventories	2,630.37	2,722.57
	Trade Receivables*	6,326.24	6,019.91
Mar-22	Inventories	2,463.05	2,438.47
	Trade Receivables*	6,219.89	5,335.78

* Differences in Trade Receivables is on account of unrealised exchange gain

and provision for
doubt debts.

Subsequent to
year end on May
17, 2022 & May
23, 2022 the
Group has filed
revised return for
statement of
current assets
given as security
against the
borrowings from
banks. Basis the
revised returns
filed there are no
material
discrepancies
between the
books of account
and the returns
submitted to bank.

51

Other disclosures

A.

The Group
does not have
any Benami
property, where
any proceeding
has been
initiated or
pending
against the
Group for
holding any
Benami
property.

B.

The Group has
not advanced
any loans or
advances in
the nature of
loans to
specified
persons viz.
promoters,
directors,
KMPs, related
parties; which
are repayable
on demand or
where the
agreement
does not
specify any
terms or period
of repayment.

The Group has
utilised funds
raised from
issue of
securities or
borrowings
from banks and
financial
institutions for

the specific
purposes for
which they

C.

were
issued/taken.

D.

The Group has not been declared as a wilful defaulter by any lender who has powers to declare a Group as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved

E.

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

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

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding

(whether
recorded in
writing or
otherwise) that

F.

		the Group shall:
		(a) 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
		(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
	G.	The Group does not have any transactions with struck-off companies.
	H.	The Group does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
	I.	The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.
		The Group has complied with the number of layers prescribed under clause (87) of section

2 of the
Companies
Act, 2013 read
with
Companies
(Restriction on
number of

J.

		Layers) Rules, 2017.
	K.	The Group does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.
	L.	The Group does not have any Immovable Property whose title deeds are not held in the name of the Group.
52	Development of Composite Technology, Products and Process Know-How:	
	(i) Development of Composite Filament Winding Technology, products and process know-how	
	The Holding company has completed and commercialized a project for Research and Development in the field of filament Winding using advanced technology at an aggregate cost of Rs.227.18 lacs, In association with Indian Institute of Technology, Mumbai and Technology Information Forecasting Assessment Council, a body constituted by Govt. of India under Ministry of Science and Technology. Research and product development	

under this has been funded by TIFAC for Rs. 99.50 Lakhs. Out of Rs. 227.18 lac, Rs. 33.31 lacs was expensed on Building and Rs.134.71 lacs represent capital expenditure on Research, which is capitalized under appropriate assets heads. Balance Rs. 59.10 lacs represent expenditure on personnel, consultancy fees to IIT Mumbai and other consultant, premium payable to bridge TIFAC as per agreement, travelling, depreciation, interest on finance etc. These being incurred for "Development of Composite development process, are classified as Intangible Asset under Technology, Products and

process
Know-How".

(ii) Development
of Composite Sky
bus Coaches
Technology,
products and
process know-
how

The Holding company has completed R&D project for Development of composite sky bus coaches for Konkan Railway Corporation at an aggregate cost Rs. 186.47 lacs, in association with Indian Institute of Technology, Mumbai and TIFAC. TIFAC has committed financial assistance of Rs. 99.50 lacs of which Rs. 79.60 lacs has been disbursed till 31st March 2006. The Commercialisation of the sky bus Coaches Project for Konkan Railway Corporation is getting delayed due to decision of Konkan Railway to invite expression of interest from Private Enterprises for private participation in the project. However, during the year the Group has successfully leveraged this intangible asset in the form of Composite Technology, Products and Process Know-How Sky Bus Project. Using the technology developed under this project, the Group has manufactured and supplied substantial

volume orders for
seats, front end
cab and interior
train panelling for
Indian Railways

over the past 8 years.

(iii) The Development of Composite Technology, Products and Process Know-How for armature cores (for power plants), carbon fiber cycle

frame and forks, Canisters for projectile launchers and Optical telescopic structures.

The Holding company has incurred capital expenditure for Research and Development of armature cores (for power plants), carbon fibre cycle frame and forks, Canisters for projectile launchers and Optical telescopic structures at an aggregate cost of Rs. 288.67 lacs. The Group has received initial commercial order from customers for products developed from this research and development efforts and expects revenues over years arising out of the same.

(iv) The Development of Composite Technology, Products and Process Know-How for Sonar Dome

The Holding company has incurred capital expenditure for Research and development of composites Sonar Dome for ships through R&DE(E),BEL at

an aggregate cost of Rs.99.46 lacs. The company has received commercial order from R&DE(E), BEL orders for manufacture and supply of sonar domes from these domes from these research and development efforts and expects revenues

over years arising
out of the same.

(v) The
Development of
Composite
Technology for
fabrication of
Composites
Sonar Dome for
P15A Class Ships

Kineco in
coordination with
R&DEE, Pune,
DRDO, Ministry of
Defense, Govt. of
India developed a
unique technology
for fabrication of
Composites
Sonar Dome for
P15A Class Ships
by vacuum
assisted resin
transfer moulding
technical
know-how
process and
testing method for
quality assurance.
With this know
how process
Kineco have
successfully
manufactured
SONAR DOME to
DRDO. The Sonar
Dome is a
protective cover to
sonar equipment
of surface war
ships. This
technology will be
utilised to
manufacture
sonar domes to
MDL/INDIAN
ARMED
FORCES/BEL in
consultation with
DRDO. As per the
TOT the license to
utilise the
technology for
manufacture in
India and supply
for 10 years.

Kineco Limited
has the following
investments in
subsidiaries

1. Kineco Alte
Train
Technologies Pvt
Ltd wherein the
company holds

16,21,787 (as at

	March 31, 2021 16,21,787)
	fully paid up Equity shares of Rs. 10/- each
	2. Kineco Kaman Composites India Pvt. Ltd wherein company holds 58,73,350 (as at March 31, 2021 58,73,350)
	fully paid up Equity shares of Rs. 10/- each
*	3. Kineco Kaman Composites India Pvt. Ltd wherein company holds 82,880 (as at March 31, 2021 NIL)
	fully paid up Equity shares of Rs. 100/- each
	During the year Holding Company's shareholders at its Extraordinary General Meeting held on 30th September 2021, accorded their consent to sell/transfer the Pultrusion Assets of Kineco Ltd to a WOS of the Company.
*	On 13th October 2021, the Holding Company purchased 10 equity shares from the first shareholders of Kineco Exel Composites India Private Limited (KECI) at face value and upon renunciation of their rights by the first shareholders, subscribed to the Rights Issue offered by KECI at face value. The Holding Company was subsequently allotted 82,870

shares at face
value, thereby
making KECI a

wholly-owned subsidiary.

Thereafter the Company transferred the said Pultrusion Assets (including Inventory, Non-Compete Fees & intangible Assets) to KECI on 13th October 2021 for a consideration of Rs.10.23 Crores.

On 14 October 2021 Kineco signed an agreement to establish a Joint Venture to develop the Indian pultrusion market together with Exel Composites Oyj, a Nasdaq Helsinki listed, globally recognized composites company. This Joint Venture will enable the Company to grow its Pultrusion Business, by leveraging global Pultrusion technology and market knowhow offered by Exel Composites Oyj, while making use of Kineco's existing local know-how and resources in the Indian market.

KECI offered 1,01,290 equity shares by a Preferential Issue on a Private Placement basis to Exel Composites OYJ at a price of Rs. 1,110 (Rs. 100 plus Rs. 1010 premium). Upon acceptance of the offer, KECI allotted 1,01,290 shares to Exel Composites OYJ, thereby making Exel Composites

OYJ a holding company to KECI (holding 55% of the shareholding of KECI) and Kineco, an Associate Company (holding 45% shareholding of KECI). The Joint Venture – Kineco Exel Composites India Pvt Limited has envisioned that its long-term goal is to produce Pultrusion products and scale the business up by selling Pultrusion profiles across

diverse segments.

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With regard to the Supreme Court ruling on the applicability of provident fund on all fixed allowances payable to employees, the subsidiary Kineco Kaman Composites India Pvt. Ltd , has complied with the said ruling prospectively from the previous financial year. The subsidiary company has also assessed the shortfall in the employer contribution and employee deductions respectively for period prior to the ruling. However pending clarity on the matter with regard to the manner in which the shortfall is to be fulfilled, no provision is made in the books. Necessary provision will be made once the circular is issued / communication is received by the subsidiary Company from the Provident Fund Authorities.

With regard to the Supreme Court ruling on the applicability of provident fund on all fixed allowances payable to employees, the Holding Company has provided for the difference during the pervious financial year. The Holding Company is in the process of assessing the shortfall in the

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employer contribution and employee deductions respectively for period prior to the ruling. However pending clarity on the matter with regard the manner in which the shortfall is to be fulfilled, no provision is made in the books. Necessary provision will be made once the circular is issued / communication is received by the Holding Company from the Provident Fund Authorities.

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The Code on Social Security, 2020 and Code of wages, 2019 relating to employee benefits during employment and post employment benefits received Presidential assent in September 2020. The Codes have been published in the Gazette of India. However, the dates on which the Codes will come into effect has not been notified. The Company will assess the impact of the Codes when it comes into effect and will record any related impact in the period the Codes become effective.

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Previous year figures have been regrouped and/or rearranged, wherever considered necessary to make their classification comparable with that of the current year.

58	Details of Ratios are as under:				
	Ratios	2021-22	2020-21	% Variance	Reason for variance
i)	Current Ratio	1.56	1.36	14%	
ii)	Debt Service Coverage ratio	1.16	1.73	-33%	New term loans availed in the form of GECL from Canara and HDFC Bank in Kineco Limited are with 24 months moratorium and hence there is no current maturity for these loans.
iii)	Inventory Turnover Ratio	4.54	2.4	89%	Improvement in Revenue of FY 22 compare to FY 21 and constant monitoring of inventory levels, resulted in improved ratio
iv)	Trade Payable Turnover Ratio	3.68	1.85	99%	The business model with Railways is moving to Turnkey from Component business and the new suppliers are not extending the credit terms in line with suppliers who are associated with company for many years
v)	Net Profit Ratio	0.03	0.01	180%	Improvement in Revenue and profitability resulted in improved ratio
vi)	Return on Investment	0.03	0.01	225%	Improvement in Revenue and profitability resulted in improved ratio
vii)	Debt-Equity Ratio	1.9	2.38	-20%	
viii)	Trade Receivables Turnover Ratio	3.22	2.46	31%	Improved efficiencies in collections from customers could help in maintaining similar average receivables in current year in line with previous year,

					though there is an improvement in Revenue
ix)	Net Capital Turnover Ratio	3.96	3.94	0%	
x)	Return on Capital Employed	0.11	0.03	249%	Improvement in profitability while reducing the debt, resulted in improved ratio
Note		2021-22	2020-21		
i	Current Assets (A)	14,283.86	13,816.60		
	Current Liabilities (B)	9,180.26	10,157.81		
	Current Ratio (A/B)	1.56	1.36		
ii	Earnings before Interest, Depreciation, and Tax (C)	2,980.93	2,552.20		
	Interest Expense (D)	1,071.87	1,107.97		
	Principal Repayments made during the period for long term loans and lease payments (E)	1,493.27	367.6		
	Debt Service Coverage ratio (C/(D+E))	1.16	1.73		
iii	Cost of Goods Sold (Cost of materials consumed + Changes in inventories of finished goods and work in progress) (F)	10,973.09	7,030.98		
	Average Inventories (G)	2,415.16	2,929.25		
	Inventory Turnover Ratio (F/G)	4.54	2.4		
iv	Purchases of Stock-in-Trade + Other Expenses (H)	11,000.17	5,809.66		
	Average Trade Payables (I)	2,985.40	3,132.51		
	Trade Payable Turnover Ratio (H/I)	3.68	1.85		
v	Profit After Tax (J)	629.93	160.38		

	Revenue from Operations (K)	20,188.14	14,404.35
	Net Profit Ratio (J/K)	0.03	0.01
vi	Net profit	621.73	192.3
	Total Assets	20,298.35	20,405.44
	Return on Investment (L/M)	0.03	0.01
vii	Total Debt (N)	10,533.87	11,740.11
	Total Equity (O)	5,552.08	4,930.34
	Debt-Equity Ratio (N/O)	1.9	2.38
viii	Revenue from Operations (P)	20,188.14	14,404.35
	Average Trade Receivables (Q)	6,260.52	5,860.41
	Trade Recievables Turnover Ratio (P/Q)	3.22	2.46
ix	Revenue from Operations (R)	20,188.14	14,404.35
	Average Working Capital (S)	5,103.60	3,658.79
	Net Capital Turnover Ratio (R/S)	3.96	3.94
x	Net Loss After Tax + Deferred Tax + Finance Cost (-) Other Income (T)	629.93	160.38
	Average capital employed (U)	5,552.08	4,930.34
	Return on Capital Employed (T/U)	0.11	0.03
	Formulae for computation of ratios are as under :		
Sr. No.	Particulars	Formula	
1	Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	

Current Liabilities		
2	Debt Service Coverage Ratio	$= \frac{\text{Earnings before Interest, Depreciation and Tax}}{\text{Interest Expense + Principal Repayments made during the period for long term loans and lease payments}}$
3	Inventory Turnover Ratio	$= \frac{\text{Cost of Goods Sold}}{\text{Average Inventories of Stock-in-Trade}}$
4	Trade Payables Turnover Ratio	$= \frac{\text{Purchases of Stock in Trade + Other Expenses}}{\text{Average Trade Payables}}$
	Average Trade Payables	
5	Net Profit Ratio %	$= \frac{\text{Profit After Tax}}{\text{Revenue from Operations}}$
6	Return on Investment	$= \frac{\text{Net profit}}{\text{Total Assets}}$
7	Debt-Equity Ratio	$= \frac{\text{Total Debt}}{\text{Total Equity}}$
8	Trade Receivables Turnover Ratio	$= \frac{\text{Revenue from Operations}}{\text{Average Trade Receivables}}$
9	Net Capital Turnover Ratio	$= \frac{\text{Revenue from Operations}}{\text{Net Worth}}$

10	Return on Capital Employed	=
Average Capital Employed	Net Profit After Tax + Deferred Tax + Finance Cost (-) Other Income	

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

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

[400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			516.05	326.77
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			605.04	18.47
Total disposals and retirements, property, plant and equipment			605.04	18.47
Total increase (decrease) in property, plant and equipment			-88.99	308.3
Property, plant and equipment at end of period	(A) 5,116.46	(B) 5,722.46	8,848.84	8,937.83

Footnotes

(A) Property, plant and equipment : 4901.18 Right-of-use assets : 215.28

(B) Property, plant and equipment : 5494.89 Right-of-use assets : 227.57

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		667.34	630.1	
Total Depreciation property plant and equipment		667.34	630.1	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		150.33	3.09	
Total disposals and retirements, property, plant and equipment		150.33	3.09	
Total increase (decrease) in property, plant and equipment		517.01	627.01	
Property, plant and equipment at end of period	8,629.53	3,732.38	3,215.37	2,588.36

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

..(3)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	23.07		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-12.29	0		
Total Depreciation property plant and equipment	-12.29	0		
Total increase (decrease) in property, plant and equipment	-12.29	23.07		0
Property, plant and equipment at end of period	215.28	227.57	204.5	235.47

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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	23.07			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			12.29	0
Total Depreciation property plant and equipment			12.29	0
Total increase (decrease) in property, plant and equipment	23.07		12.29	0
Property, plant and equipment at end of period	235.47	212.4	20.19	7.9

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

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	23.07	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-12.29	0	
Total Depreciation property plant and equipment		-12.29	0	
Total increase (decrease) in property, plant and equipment		-12.29	23.07	
Property, plant and equipment at end of period	7.9	215.28	227.57	204.5

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

..(6)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	23.07		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				12.29
Total Depreciation property plant and equipment				12.29
Total increase (decrease) in property, plant and equipment	0	23.07		12.29
Property, plant and equipment at end of period	235.47	235.47	212.4	20.19

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

..(7)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			60.45	112.67
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-91.25	-88.27
Total Depreciation property plant and equipment	0		-91.25	-88.27
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				12.3
Total disposals and retirements, property, plant and equipment				12.3
Total increase (decrease) in property, plant and equipment	0		-30.8	12.1
Property, plant and equipment at end of period	7.9	7.9	2,421.1	2,451.9

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

..(8)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		60.45	112.67	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			13.48	
Total disposals and retirements, property, plant and equipment			13.48	
Total increase (decrease) in property, plant and equipment		60.45	99.19	
Property, plant and equipment at end of period	2,439.8	2,907.35	2,846.9	2,747.71

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

..(9)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				60.45
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	91.25	88.27		
Total Depreciation property plant and equipment	91.25	88.27		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.18		
Total disposals and retirements, property, plant and equipment		1.18		
Total increase (decrease) in property, plant and equipment	91.25	87.09		60.45
Property, plant and equipment at end of period	486.25	395	307.91	2,907.35

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

..(10)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	112.67			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			91.25	88.27
Total Depreciation property plant and equipment			91.25	88.27
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13.48			1.18
Total disposals and retirements, property, plant and equipment	13.48			1.18
Total increase (decrease) in property, plant and equipment	99.19		91.25	87.09
Property, plant and equipment at end of period	2,846.9	2,747.71	486.25	395

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

..(11)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]	Other building [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		60.45	112.67	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-91.25	-88.27	
Total Depreciation property plant and equipment		-91.25	-88.27	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			12.3	
Total disposals and retirements, property, plant and equipment			12.3	
Total increase (decrease) in property, plant and equipment		-30.8	12.1	
Property, plant and equipment at end of period	307.91	2,421.1	2,451.9	2,439.8

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

..(12)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	60.45	112.67		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				91.25
Total Depreciation property plant and equipment				91.25
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		13.48		
Total disposals and retirements, property, plant and equipment		13.48		
Total increase (decrease) in property, plant and equipment	60.45	99.19		91.25
Property, plant and equipment at end of period	2,907.35	2,846.9	2,747.71	486.25

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

..(13)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			60.45	112.67
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	88.27		-91.25	-88.27
Total Depreciation property plant and equipment	88.27		-91.25	-88.27
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.18			12.3
Total disposals and retirements, property, plant and equipment	1.18			12.3
Total increase (decrease) in property, plant and equipment	87.09		-30.8	12.1
Property, plant and equipment at end of period	395	307.91	2,421.1	2,451.9

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

..(14)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		60.45	112.67	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			13.48	
Total disposals and retirements, property, plant and equipment			13.48	
Total increase (decrease) in property, plant and equipment		60.45	99.19	
Property, plant and equipment at end of period	2,439.8	2,907.35	2,846.9	2,747.71

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

..(15)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				164.64
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	91.25	88.27		-223.85
Total Depreciation property plant and equipment	91.25	88.27		-223.85
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.18		454.71
Total disposals and retirements, property, plant and equipment		1.18		454.71
Total increase (decrease) in property, plant and equipment	91.25	87.09		-513.92
Property, plant and equipment at end of period	486.25	395	307.91	1,805.76

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

..(16)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	38.58		164.64	38.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-243.29			
Total Depreciation property plant and equipment	-243.29			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.68		605.04	4.47
Total disposals and retirements, property, plant and equipment	2.68		605.04	4.47
Total increase (decrease) in property, plant and equipment	-207.39		-440.4	34.11
Property, plant and equipment at end of period	2,319.68	2,527.07	3,335.74	3,776.14

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

..(17)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		223.85	243.29	
Total Depreciation property plant and equipment		223.85	243.29	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		150.33	1.79	
Total disposals and retirements, property, plant and equipment		150.33	1.79	
Total increase (decrease) in property, plant and equipment		73.52	241.5	
Property, plant and equipment at end of period	3,742.03	1,529.98	1,456.46	1,214.96

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

..(18)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	164.64	38.58		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				223.85
Total Depreciation property plant and equipment				223.85
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	605.04	4.47		150.33
Total disposals and retirements, property, plant and equipment	605.04	4.47		150.33
Total increase (decrease) in property, plant and equipment	-440.4	34.11		73.52
Property, plant and equipment at end of period	3,335.74	3,776.14	3,742.03	1,529.98

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

..(19)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			164.64	38.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	243.29		-223.85	-243.29
Total Depreciation property plant and equipment	243.29		-223.85	-243.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.79		454.71	2.68
Total disposals and retirements, property, plant and equipment	1.79		454.71	2.68
Total increase (decrease) in property, plant and equipment	241.5		-513.92	-207.39
Property, plant and equipment at end of period	1,456.46	1,214.96	1,805.76	2,319.68

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

..(20)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		164.64	38.58	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		605.04	4.47	
Total disposals and retirements, property, plant and equipment		605.04	4.47	
Total increase (decrease) in property, plant and equipment		-440.4	34.11	
Property, plant and equipment at end of period	2,527.07	3,335.74	3,776.14	3,742.03

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

..(21)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				164.64
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	223.85	243.29		-223.85
Total Depreciation property plant and equipment	223.85	243.29		-223.85
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	150.33	1.79		454.71
Total disposals and retirements, property, plant and equipment	150.33	1.79		454.71
Total increase (decrease) in property, plant and equipment	73.52	241.5		-513.92
Property, plant and equipment at end of period	1,529.98	1,456.46	1,214.96	1,805.76

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	38.58		164.64	38.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-243.29			
Total Depreciation property plant and equipment	-243.29			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.68		605.04	4.47
Total disposals and retirements, property, plant and equipment	2.68		605.04	4.47
Total increase (decrease) in property, plant and equipment	-207.39		-440.4	34.11
Property, plant and equipment at end of period	2,319.68	2,527.07	3,335.74	3,776.14

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		223.85	243.29	
Total Depreciation property plant and equipment		223.85	243.29	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		150.33	1.79	
Total disposals and retirements, property, plant and equipment		150.33	1.79	
Total increase (decrease) in property, plant and equipment		73.52	241.5	
Property, plant and equipment at end of period	3,742.03	1,529.98	1,456.46	1,214.96

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

..(24)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.23	4.39		5.23
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-14.77	-14.38		
Total Depreciation property plant and equipment	-14.77	-14.38		
Total increase (decrease) in property, plant and equipment	-9.54	-9.99		5.23
Property, plant and equipment at end of period	86.74	96.28	106.27	173.37

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

..(25)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4.39			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			14.77	14.38
Total Depreciation property plant and equipment			14.77	14.38
Total increase (decrease) in property, plant and equipment	4.39		14.77	14.38
Property, plant and equipment at end of period	168.14	163.75	86.63	71.86

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

..(26)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		5.23	4.39	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-14.77	-14.38	
Total Depreciation property plant and equipment		-14.77	-14.38	
Total increase (decrease) in property, plant and equipment		-9.54	-9.99	
Property, plant and equipment at end of period	57.48	86.74	96.28	106.27

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

..(27)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.23	4.39		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				14.77
Total Depreciation property plant and equipment				14.77
Total increase (decrease) in property, plant and equipment	5.23	4.39		14.77
Property, plant and equipment at end of period	173.37	168.14	163.75	86.63

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

..(28)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			27.4	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	14.38		-28.8	-19.5
Total Depreciation property plant and equipment	14.38		-28.8	-19.5
Total increase (decrease) in property, plant and equipment	14.38		-1.4	-19.5
Property, plant and equipment at end of period	71.86	57.48	77.12	78.52

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

..(29)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		27.4	0	
Total increase (decrease) in property, plant and equipment		27.4	0	
Property, plant and equipment at end of period	98.02	160.42	133.02	133.02

Disclosure of detailed information about property, plant and equipment [Table]**..(30)**

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				27.4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	28.8	19.5		
Total Depreciation property plant and equipment	28.8	19.5		
Total increase (decrease) in property, plant and equipment	28.8	19.5		27.4
Property, plant and equipment at end of period	83.3	54.5	35	160.42

Disclosure of detailed information about property, plant and equipment [Table]**..(31)**

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			28.8	19.5
Total Depreciation property plant and equipment			28.8	19.5
Total increase (decrease) in property, plant and equipment	0		28.8	19.5
Property, plant and equipment at end of period	133.02	133.02	83.3	54.5

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

..(32)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		27.4	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-28.8	-19.5	
Total Depreciation property plant and equipment		-28.8	-19.5	
Total increase (decrease) in property, plant and equipment		-1.4	-19.5	
Property, plant and equipment at end of period	35	77.12	78.52	98.02

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

..(33)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	27.4	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				28.8
Total Depreciation property plant and equipment				28.8
Total increase (decrease) in property, plant and equipment	27.4	0		28.8
Property, plant and equipment at end of period	160.42	133.02	133.02	83.3

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

..(34)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			27.4	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	19.5		-28.8	-19.5
Total Depreciation property plant and equipment	19.5		-28.8	-19.5
Total increase (decrease) in property, plant and equipment	19.5		-1.4	-19.5
Property, plant and equipment at end of period	54.5	35	77.12	78.52

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

..(35)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		27.4	0	
Total increase (decrease) in property, plant and equipment		27.4	0	
Property, plant and equipment at end of period	98.02	160.42	133.02	133.02

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

..(36)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				11.74
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	28.8	19.5		-20.13
Total Depreciation property plant and equipment	28.8	19.5		-20.13
Total increase (decrease) in property, plant and equipment	28.8	19.5		-8.39
Property, plant and equipment at end of period	83.3	54.5	35	35.91

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

..(37)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.39		11.74	5.39
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-21.01			
Total Depreciation property plant and equipment	-21.01			
Total increase (decrease) in property, plant and equipment	-15.62		11.74	5.39
Property, plant and equipment at end of period	44.3	59.92	169.82	158.08

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

..(38)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		20.13	21.01	
Total Depreciation property plant and equipment		20.13	21.01	
Total increase (decrease) in property, plant and equipment		20.13	21.01	
Property, plant and equipment at end of period	152.69	133.91	113.78	92.77

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

..(39)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	11.74	5.39		11.74
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-20.13	-21.01		
Total Depreciation property plant and equipment	-20.13	-21.01		
Total increase (decrease) in property, plant and equipment	-8.39	-15.62		11.74
Property, plant and equipment at end of period	35.91	44.3	59.92	169.82

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

..(40)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.39			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			20.13	21.01
Total Depreciation property plant and equipment			20.13	21.01
Total increase (decrease) in property, plant and equipment	5.39		20.13	21.01
Property, plant and equipment at end of period	158.08	152.69	133.91	113.78

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

..(41)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		31.64	23.99	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-22.76	-27.53	
Total Depreciation property plant and equipment		-22.76	-27.53	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.4	
Total disposals and retirements, property, plant and equipment			0.4	
Total increase (decrease) in property, plant and equipment		8.88	-3.94	
Property, plant and equipment at end of period	92.77	55.02	46.14	50.08

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

..(42)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	31.64	23.99		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				22.76
Total Depreciation property plant and equipment				22.76
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.52		
Total disposals and retirements, property, plant and equipment		0.52		
Total increase (decrease) in property, plant and equipment	31.64	23.47		22.76
Property, plant and equipment at end of period	259.68	228.04	204.57	204.66

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

..(43)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			31.64	23.99
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	27.53		-22.76	-27.53
Total Depreciation property plant and equipment	27.53		-22.76	-27.53
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.12			0.4
Total disposals and retirements, property, plant and equipment	0.12			0.4
Total increase (decrease) in property, plant and equipment	27.41		8.88	-3.94
Property, plant and equipment at end of period	181.9	154.49	55.02	46.14

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

..(44)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		31.64	23.99	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.52	
Total disposals and retirements, property, plant and equipment			0.52	
Total increase (decrease) in property, plant and equipment		31.64	23.47	
Property, plant and equipment at end of period	50.08	259.68	228.04	204.57

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

..(45)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Other property, plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				214.95
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	22.76	27.53		-253.49
Total Depreciation property plant and equipment	22.76	27.53		-253.49
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.12		
Total disposals and retirements, property, plant and equipment		0.12		
Total increase (decrease) in property, plant and equipment	22.76	27.41		-38.54
Property, plant and equipment at end of period	204.66	181.9	154.49	419.53

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

..(46)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	118.68		214.95	118.68
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-216.12			
Total Depreciation property plant and equipment	-216.12			
Total increase (decrease) in property, plant and equipment	-97.44		214.95	118.68
Property, plant and equipment at end of period	458.07	555.51	1,606.99	1,392.04

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

..(47)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		253.49	216.12	
Total Depreciation property plant and equipment		253.49	216.12	
Total increase (decrease) in property, plant and equipment		253.49	216.12	
Property, plant and equipment at end of period	1,273.36	1,187.46	933.97	717.85

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

..(48)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	214.95	118.68		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				253.49
Total Depreciation property plant and equipment				253.49
Total increase (decrease) in property, plant and equipment	214.95	118.68		253.49
Property, plant and equipment at end of period	1,606.99	1,392.04	1,273.36	1,187.46

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

..(49)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others			Refer to child member	Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			214.95	118.68
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	216.12		-253.49	-216.12
Total Depreciation property plant and equipment	216.12		-253.49	-216.12
Total increase (decrease) in property, plant and equipment	216.12		-38.54	-97.44
Property, plant and equipment at end of period	933.97	717.85	419.53	458.07

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

..(50)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		214.95	118.68	
Total increase (decrease) in property, plant and equipment		214.95	118.68	
Property, plant and equipment at end of period	555.51	1,606.99	1,392.04	1,273.36

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

..(51)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member	Refer to child member		Electrical Fittings , Laboratory Equipment , Composite Tooling, Patterns & Dies
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				214.95
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	253.49	216.12		-253.49
Total Depreciation property plant and equipment	253.49	216.12		-253.49
Total increase (decrease) in property, plant and equipment	253.49	216.12		-38.54
Property, plant and equipment at end of period	1,187.46	933.97	717.85	419.53

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

..(52)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical Fittings , Laboratory Equipment , Composite Tooling, Patterns & Dies		Electrical Fittings , Laboratory Equipment Composite Tooling, Patterns & Dies	Electrical Fittings , Laboratory Equipment Composite Tooling, Patterns & Dies
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	118.68		214.95	118.68
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-216.12			
Total Depreciation property plant and equipment	-216.12			
Total increase (decrease) in property, plant and equipment	-97.44		214.95	118.68
Property, plant and equipment at end of period	458.07	555.51	1,606.99	1,392.04

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

..(53)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical Fittings , Laboratory Equipment , Composite Tooling, Patterns & Dies	Electrical Fittings , Laboratory Equipment , Composite Tooling, Patterns & Dies	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		253.49	216.12	
Total Depreciation property plant and equipment		253.49	216.12	
Total increase (decrease) in property, plant and equipment		253.49	216.12	
Property, plant and equipment at end of period	1,273.36	1,187.46	933.97	717.85

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

..(1)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight line method	straight line method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Other building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Other building [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight line method	straight line method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight line method	straight line method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight line method	straight line method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight line method	straight line method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(8)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight line method	straight line method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight line method	straight line method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(10)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight line method	straight line method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.	Depreciation on property, plant and equipment is provided on a pro-rata basis using the straight line method as per the useful lives prescribed in Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

[612100] Notes - Impairment of assets

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 impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

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

[400900] Notes - Other intangible assets**Disclosure of additional information about other intangible assets [Table]****..(1)**

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	straight line basis	straight line basis
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Intangible assets are stated at cost less accumulated amortisation and impairment losses, if any. Computer software licenses are amortised over their estimated useful life on a straight line basis.	Intangible assets are stated at cost less accumulated amortisation and impairment losses, if any. Computer software licenses are amortised over their estimated useful life on a straight line basis.
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]**..(2)**

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	straight line basis	straight line basis
Useful lives or amortisation rates, other intangible assets	Intangible assets are stated at cost less accumulated amortisation and impairment losses, if any. Computer software licenses are amortised over their estimated useful life on a straight line basis.	Intangible assets are stated at cost less accumulated amortisation and impairment losses, if any. Computer software licenses are amortised over their estimated useful life on a straight line basis.
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			6.51	30.53
Total increase (decrease) in Other intangible assets			6.51	30.53
Other intangible assets at end of period	332	415.9	1,037.86	1,031.35

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		90.41	93.58	
Total increase (decrease) in Other intangible assets		90.41	93.58	
Other intangible assets at end of period	1,000.82	705.86	615.45	521.87

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	6.51	25.53		6.51
Amortisation other intangible assets	-37.52	-40.69		
Total increase (decrease) in Other intangible assets	-31.01	-15.16		6.51
Other intangible assets at end of period	43.5	74.51	89.67	243.06

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	25.53			
Amortisation other intangible assets			37.52	40.69
Total increase (decrease) in Other intangible assets	25.53		37.52	40.69
Other intangible assets at end of period	236.55	211.02	199.56	162.04

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		6.51	25.53	
Amortisation other intangible assets		-37.52	-40.69	
Total increase (decrease) in Other intangible assets		-31.01	-15.16	
Other intangible assets at end of period	121.35	43.5	74.51	89.67

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	6.51	25.53		
Amortisation other intangible assets				37.52
Total increase (decrease) in Other intangible assets	6.51	25.53		37.52
Other intangible assets at end of period	243.06	236.55	211.02	199.56

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				5
Amortisation other intangible assets	40.69		-52.89	-52.89
Total increase (decrease) in Other intangible assets	40.69		-52.89	-47.89
Other intangible assets at end of period	162.04	121.35	288.5	341.39

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			5	
Total increase (decrease) in Other intangible assets		0	5	
Other intangible assets at end of period	389.28	794.8	794.8	789.8

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	52.89	52.89		
Total increase (decrease) in Other intangible assets	52.89	52.89		0
Other intangible assets at end of period	506.3	453.41	400.52	794.8

Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	5			
Amortisation other intangible assets			52.89	52.89
Total increase (decrease) in Other intangible assets	5		52.89	52.89
Other intangible assets at end of period	794.8	789.8	506.3	453.41

Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Refer to child member	Refer to child member	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			5	
Amortisation other intangible assets		-52.89	-52.89	
Total increase (decrease) in Other intangible assets		-52.89	-47.89	
Other intangible assets at end of period	400.52	288.5	341.39	389.28

Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		5		
Amortisation other intangible assets				52.89
Total increase (decrease) in Other intangible assets	0	5		52.89
Other intangible assets at end of period	794.8	794.8	789.8	506.3

Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member		Filament Winding Project , Sky Bus Coaches Project , Optical Telescopic Structures , Sonar Dome for R&DEE and BEL for Ships , TOT for R&DEE	Filament Winding Project , Sky Bus Coaches Project , Optical Telescopic Structures , Sonar Dome for R&DEE and BEL for Ships , TOT for R&DEE
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				5
Amortisation other intangible assets	52.89		-52.89	-52.89
Total increase (decrease) in Other intangible assets	52.89		-52.89	-47.89
Other intangible assets at end of period	453.41	400.52	288.5	341.39

Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Filament Winding Project , Sky Bus Coaches Project , Optical Telescopic Structures , Sonar Dome for R&DEE and BEL for Ships , TOT for R&DEE	Filament Winding Project , Sky Bus Coaches Project , Optical Telescopic Structures , Sonar Dome for R&DEE and BEL for Ships , TOT for R&DEE	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				5
Total increase (decrease) in Other intangible assets		0	5	
Other intangible assets at end of period	389.28	794.8	794.8	789.8

Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Nature of other intangible assets others	Filament Winding Project , Sky Bus Coaches Project , Optical Telescopic Structures , Sonar Dome for R&DEE and BEL for Ships , TOT for R&DEE	Filament Winding Project , Sky Bus Coaches Project , Optical Telescopic Structures , Sonar Dome for R&DEE and BEL for Ships , TOT for R&DEE	
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	52.89	52.89	
Total increase (decrease) in Other intangible assets	52.89	52.89	
Other intangible assets at end of period	506.3	453.41	400.52

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 other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

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

[611100] Notes - Financial instruments**Disclosure of financial assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,397.28	8,966.19	6,219.03	6,302
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member		

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	6,219.03	6,302	6,219.03	6,302
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,178.25	2,664.19	3,178.25	2,664.19
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,178.25	2,664.19	(A) 3,178.25	(B) 2,664.19
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other Non current financial assets : 11.19 Cash and cash equivalents : 1347.35 Other bank balances : 1608.25 Other current financial assets : 211.46	Other Non current financial assets : 10.07 Cash and cash equivalents : 1,189.08 Other bank balances : 1,384.89 Other current financial assets : 80.15

Footnotes

(A) Other Non current financial assets : 11.19 Cash and cash equivalents : 1347.35 Other bank balances : 1608.25 Other current financial assets : 211.46

(B) Other Non current financial assets : 10.07 Cash and cash equivalents : 1,189.08 Other bank balances : 1,384.89 Other current financial assets : 80.15

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0.56	0.37	0.56	0.37
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Equity investments [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0.56	0.37	0.56	0.37
Financial assets, at fair value	0	0	0	0

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	13,889.03	14,694.97	(A) 13,889.03	(B) 14,694.97
Financial liabilities, at fair value	0	0	0	0

Footnotes

(A) Non-current borrowings : 5,100.13 Current borrowings : 5,433.74 Non Current Lease Liabilities : 97.42 Trade payables : 3,170.92 Lease Liabilities : 11.9 Other current financial liabilities : 74.92

(B) Non-current borrowings : 5,014.23 Current borrowings : 6,725.88 Non Current Lease Liabilities : 109.67 Trade payables : 2,799.87 Lease Liabilities : 10.37 Other current financial liabilities : 34.95

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

	01/04/2021 to 31/03/2022
Disclosure of financial instruments [TextBlock]	
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	Textual information (7) [See below]
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (7)

Disclosure of credit risk [Text Block]

39	Financial instruments				
i.	Financial risk management objective and policies				
	<p>This section gives an overview of the significance of financial instruments for the Company and provides additional information on the balance sheet. Details of significant accounting policies, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset and financial liability are disclosed in Note 2(t).</p>				
ii.	Financial assets and liabilities:				
	<p>The accounting classification of each category of financial instruments, and their carrying amounts and fair values, are set out below:</p>				
					Rupees in lakhs
	Financial Assets	Fair value through profit or loss	Fair value through other comprehensive income	Amortised cost	Total carrying value
	As at 31st March 2021				

Non-Current Investments*	-	0.37	-	0.37
Trade receivables	-	-	6,302.00	6,302.00
Cash and cash equivalents	-	-	1,189.08	1,189.08
Other bank balances	-	-	1,384.89	1,384.89
Other current financial assets	-	-	80.15	80.15
Other Non current financial assets	-	-	10.07	10.07
Total	-	0.37	8,966.19	8,966.56

As at 31st March 2022

Non-Current Investments*	-	0.56	-	0.56
Trade receivables	-	-	6,219.03	6,219.03
Cash and cash equivalents	-	-	1,347.35	1,347.35
Other bank balances	-	-	1,608.25	1,608.25
Other current financial assets	-	-	211.46	211.46
Other Non current financial assets	-	-	11.19	11.19
Total	-	0.56	9,397.27	9,397.83

* other than equity instruments of subsidiaries which are measured at cost

Financial Liabilities	Fair value through profit or loss	Fair value through other comprehensive income	Amortised cost	Total carrying value
As at 31st March 2021				
Non-current borrowings	-	-	5,014.23	5,014.23
Current borrowings	-	-	6,725.88	6,725.88
Non Current Lease Liabilities			109.67	109.67
Trade payables	-	-	2,799.87	2,799.87

Lease Liabilities			10.37	10.37
Other current financial liabilities	-	-	34.95	34.95
Total	-	-	14,694.96	14,694.96
As at 31st March 2022				
Non-current borrowings	-	-	5,100.13	5,100.13
Current borrowings	-	-	5,433.74	5,433.74
Non Current Lease Liabilities			97.42	97.42
Trade payables	-	-	3,170.92	3,170.92
Lease Liabilities			11.9	11.9
Other current financial liabilities	-	-	74.92	74.92
Total	-	-	13,889.03	13,889.03

iii. Fair value hierarchy

The table shown below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined below:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices)

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

Rupees
in lakhsAs at
March
31,
2022As at
March 31,
2021Financial assets - at
fair value through
other
comprehensive
income:Non-Current
Investments

0.56

0.37

(other than equity
instruments of
subsidiaries)

Total

0.56

0.37

iv

Risk management
framework

a)

Risk management

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. These risks include market risk, credit risk and liquidity risk. The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risk and adherence to limits. The risk management process is regularly reviewed by the Company's board of directors.

b)

Treasury
management

The Company's treasury function provides services to

the business,
co-ordinates access
to financial markets,
monitors and
manages the
financial risks
relating to the
operations of the
Company through
internal reports
which analyses
exposures by
degree and
magnitude of risks.
These risks include
market risk
(currency risk and
interest rate risk),
credit risk, liquidity

risk and cash flow
interest rate risk.

c) Market Risk

The Company's activities expose it primarily to the financial risks of changes in foreign currency exchange rate and interest rates.

d) Credit Risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and other financial instruments. The Company's customers include government bodies/ public sector undertakings as well as private companies. The credit worthiness of the customers is evaluated based on publicly available information and the Company's historical experiences.

Credit period varies as per the contractual terms with the customers. No interest is generally charged on overdue trade receivables. Exposures to customers outstanding at the end of each reporting period are reviewed to

determine
incurred and
expected credit
losses and the
Company
establishes an
allowance for
doubtful debts
and impairment
that represents
its estimate of
expected
losses in
respect of

trade
receivables.

e)	Liquidity Risk				
	Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages liquidity risk by continuously monitoring of forecasts and actual cash flows and by matching the maturity timelines of the financial assets and liabilities and utilising the its borrowing facilities appropriately to meet its financial obligations.				
	The following table provides the details regarding the remaining contractual maturities of financial liabilities at the reporting date based on contractual undiscounted payments.				
					Amounts in lakhs
	As at March 31, 2022	Less than 1 year	1 to 5 years	Total	
	Interest bearing liabilities	2,611.00	9,129.12		11,740.12
	Trade payables	2,799.87	-		2,799.87
	Other financial liabilities	45.31	109.67		154.98
	As at March 31, 2021	Less than 1 year	1 to 5 years	Total	
	Interest bearing liabilities	2,192.72	8,814.73		11,007.45
	Trade payables	3,465.14	-		3,465.14
	Other financial liabilities	98.21	114.36		212.57

v

Capital management

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company. The Company strives to safeguard its ability to continue as a going concern so that they can maximise returns for the shareholders and benefits for other stake holders. The Company aims to maintain an optimal capital structure through combination of debt and equity in a manner so as to minimise the cost of capital.

The Company monitors its capital using Gearing Ratio, Net Debt (Short Term and Long Term Borrowings including Current maturities) divided by Total Equity (Capital plus net debt).

	Amounts in lakhs	
	As at March 31, 2022	As at March 31, 2021
Long term borrowings (Refer note 20)	5,100.13	5,014.23
Short term borrowings (Refer note 24)	4,359.31	4,999.80
Current maturities of long term debt (Refer note 26)	1,074.44	1,726.08
Net debt	10,533.87	11,740.11

Total equity	5,552.08	4,930.34
Total capital	16,085.95	16,670.45
Gearing ratio	65%	70%

[400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

Unless otherwise specified, all monetary values are in Lakhs of INR			
Classification of non-current investments [Axis]	1		2
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments
Nature of non-current investments	Quoted	Quoted	Unquoted
Non-current investments	0.56	0.37	(A) 26.8
Name of body corporate in whom investment has been made	Bank of baroda	Bank of baroda	Kineco Exel Composites India Private Limited
Number of shares of non-current investment made in body corporate	[shares] 500	[shares] 500	[shares] 82,870

Footnotes

(A) Kineco Exel Composites India Private Limited : 82.87 Less : Share of (loss) for the period : -56.07

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	0.56	0.37
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	(A) 26.8	(B) 0
Aggregate provision for diminution in value of non-current investments	0	0

Footnotes

(A) Kineco Exel Composites India Private Limited : 82.87 Less : Share of (loss) for the period : -56.07

(B) Kineco Exel Composites India Private Limited : 0 Less : Share of (loss) for the period : 0

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

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 non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	2,958.87	782.95
Net cash flows from (used in) operating activities	2,958.87	782.95
Net cash flows from (used in) investing activities, continuing operations	141.82	-244.34
Net cash flows from (used in) investing activities	141.82	-244.34
Net cash flows from (used in) financing activities, continuing operations	-2,248.85	-677.89
Net cash flows from (used in) financing activities	-2,248.85	-677.89
Description of non-current Assets or disposal group held for sale which were sold or reclassified	Plant and equipment held for sale	Plant and equipment held for sale
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	Plant and equipment held for sale	Plant and equipment held for sale

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2021 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
Type of share	EQUITY	EQUITY	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	HELIOS STRATEGIC SYSTEMS LIMITED	HELIOS STRATEGIC SYSTEMS LIMITED
CIN of shareholder			U74999TN2015PLC101208	U74999TN2015PLC101208
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 57,52,758	[shares] 57,52,758	[shares] 31,94,153	[shares] 31,94,153
Percentage of shareholding in company	92.00%	92.00%	51.00%	51.00%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
Name of shareholder [Axis]	Shareholder 2 [Member]		Name of shareholder [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
Type of share	Equity	Equity	PREFERENCE	PREFERENCE
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	PREFERENCE	PREFERENCE
Name of shareholder	SHEKHAR RAVINDRA SARDESSAI	SHEKHAR RAVINDRA SARDESSAI		
Permanent account number of shareholder	AOEPS4242N	AOEPS4242N		
Country of incorporation or residence of shareholder	INDIA	INDIA		
Number of shares held in company	[shares] 25,58,605	[shares] 25,58,605		
Percentage of shareholding in company	41.00%	41.00%		

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY
Number of shares authorised	[shares] 92,50,000	[shares] 92,50,000		[shares] 80,00,000
Value of shares authorised	2,050	2,050		800
Number of shares issued	[shares] 62,64,183	[shares] 62,64,183		[shares] 62,64,183
Value of shares issued	626.42	626.42		626.42
Number of shares subscribed and fully paid	[shares] 62,64,183	[shares] 62,64,183		[shares] 62,64,183
Value of shares subscribed and fully paid	626.42	626.42		626.42
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] 62,64,183	[shares] 62,64,183		[shares] 62,64,183
Total value of shares subscribed	626.42	626.42		626.42
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 62,64,183	[shares] 62,64,183		[shares] 62,64,183
Value of shares called	626.42	626.42		626.42
Value of shares paid-up	626.42	626.42		626.42
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 62,64,183	[shares] 62,64,183	[shares] 62,64,183	[shares] 62,64,183
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	626.42	626.42	626.42	626.42
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 31,94,153	[shares] 31,94,153		[shares] 31,94,153
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 31,94,153	[shares] 31,94,153		[shares] 31,94,153
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
Type of share				EQUITY

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [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 equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	EQUITY		PREFERENCE	PREFERENCE
Number of shares authorised	[shares] 80,00,000		[shares] 12,50,000	[shares] 12,50,000
Value of shares authorised	800		1,250	1,250
Number of shares issued	[shares] 62,64,183		[shares] 0	[shares] 0
Value of shares issued	626.42		0	0
Number of shares subscribed and fully paid	[shares] 62,64,183		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	626.42		0	0
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] 62,64,183		[shares] 0	[shares] 0
Total value of shares subscribed	626.42		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 62,64,183		[shares] 0	[shares] 0
Value of shares called	626.42		0	0
Value of shares paid-up	626.42		0	0
Par value per share	[INR/shares] 10		[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 62,64,183	[shares] 62,64,183	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	626.42	626.42	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 31,94,153		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 31,94,153		[shares] 0	[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	EQUITY		PREFERENCE	PREFERENCE

Disclosure of classes of equity share capital [Table]

..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2020
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 0
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	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 equity share capital explanatory [TextBlock]	Textual information (8) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (8)

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

Particulars	As at March 31, 2022	As at March 31, 2021
Rupees in lakhs		Rupees in lakhs
Equity Share capital		
Authorised		
80,00,000 (as at March 31, 2021 80,00,000) equity shares of Rs.10 each	800	800
12,50,000 (as at March 31, 2021 12,50,000) Cumulative Redeemable Preference Shares of Rs. 100 each	1,250.00	1,250.00
	2,050.00	2,050.00
Issued, subscribed and fully paid up		
62,64,183 (as at March 31, 2021 62,64,183) Equity shares of Rs.10 each	626.42	626.42
Total	626.42	626.42

Footnotes:

a. Reconciliation of equity shares and amounts outstanding:

Particulars	March 31, 2022		March 31, 2021
Number of Shares		Rupees in lakhs	Number of Shares Rupees in lakhs
At the beginning of the year	62,64,183	626.42	62,64,183 626.42
Add: Issued during the year	-	-	- -

	At the end of the year	62,64,183	626.42	62,64,183	626.42
b.	Shareholding of Promoters:				
	Particulars	March 31, 2022		March 31, 2021	
	Number of Shares	% holding		Number of Shares	% holding
	Shekhar Sardessai	25,58,605	41%	25,58,605	41%
	Helios Strategic Systems Ltd	31,94,153	51%	31,94,153	51%
c.	Rights, preferences and restrictions attached to equity shares:				
	<p>The Company has 62,64,183 issued, Subscribed & Paid up equity shares having a par value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share held. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company after settlement of all preferential amounts. The distribution will be in proportion to equity shares held by the shareholders. The Dividend proposed by Board of Directors is subject to approval of shareholders at the ensuing Annual General Meeting except in case of interim dividend.</p>				
d.	Details of shareholders holding more than 5% shares				
	Particulars	March 31, 2022		March 31, 2021	
	Number of Shares	% holding		Number of Shares	% holding
	Shekhar Sardessai	25,58,605	41%	25,58,605	41%
	Helios Strategic Systems Ltd	31,94,153	51%	31,94,153	51%
	<p>In 2015, the company entered into shareholders agreement with the promoter, Mr. Shekhar Sardessai and Helios Strategic Systems Ltd, wherein it was agreed to conduct the operations of the company as a joint venture between the Promoter and Helios, and to jointly manage and grow the Company.</p>				
d.	Preference Shares				

The Company has issued 8,00,000 1% Cumulative Optionally Convertible Preference Shares of Rs. 100/- each. The terms of contract require contractual payments in cash at the time of redemption at premium and 1% dividend on cumulative basis. The management is of the view that the equity component of these preference shares is 'NIL' since the returns to be paid on these instruments are equivalent to the prevalent rate on borrowings and hence the entire amount is considered under non current borrowings as liability component.

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	5,100.13	5,014.23	3,950.13	3,464.23
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,150	1,550	528.66	686.98
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	340	340	528.66	649.24
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Term loans from others [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	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	528.66	649.24	0	37.74
Nature of security [Abstract]				
Nature of security	Textual information (9) [See below]	Textual information (10) [See below]		

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	340	340	0	37.74

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Rupee term loans from others [Member]		Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	340	340	2,180.89	1,632.67
Nature of security [Abstract]				
Nature of security			Textual information (11) [See below]	Textual information (12) [See below]

Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	810	1,210	75	75

Classification of borrowings [Table]

..(8)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]		Liability component of compound financial instruments [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	735	1,135	1,240.58	1,144.58

Classification of borrowings [Table]

..(9)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	5,433.74	6,725.88	5,433.74	6,725.88
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

Classification of borrowings [Table]

..(10)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		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 [Line items]				
Borrowings	1,074.43	1,726.08	1,036.15	1,716.32
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Classification of borrowings [Table]

..(11)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Term loans from others [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 [Line items]				
Borrowings	1,036.15	1,716.32	38.28	9.76
Nature of security [Abstract]				
Nature of security	Current maturities of long-term debt	Current maturities of long-term debt	Refer to child member	Refer to child member

Classification of borrowings [Table]

..(12)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from others [Member]		Loans repayable on demand [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 [Line items]				
Borrowings	38.28	9.76	4,359.31	4,999.8
Nature of security [Abstract]				
Nature of security	Vehicle Loan	Vehicle Loan	Refer to child member	Refer to child member

Classification of borrowings [Table]

..(13)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Loans repayable on demand 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 [Line items]		
Borrowings	(A) 4,359.31	(B) 4,999.8
Nature of security [Abstract]		
Nature of security	Textual information (13) [See below]	Textual information (14) [See below]

Footnotes

(A) Cash credit (See footnote a, b below) : 3,590.55 Export packing credit (See footnote c below) : 768.76

(B) Cash credit (See footnote a, b below) : 4,114.88 Export packing credit (See footnote c below) : 884.92

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

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information [See below] (15)

Textual information (9)**Nature of security**

Vehicle loan from Daimler Financial Services India Private Limited is a secured facility with exquisite first charge on the vehicle financed from this facility. The loan carries an interest rate of 10.75% per annum and is repayable in 36 equated monthly instalments of Rs. 1.20 lakhs each, the last instalment payable in October 2022, after which the vehicle will be sold to the financier at an amount of Rs. 32.32 lakhs.

Textual information (10)**Nature of security**

Vehicle loan from Daimler Financial Services India Private Limited is a secured facility with exquisite first charge on the vehicle financed from this facility. The loan carries an interest rate of 10.75% per annum and is repayable in 36 equated monthly instalments of Rs. 1.20 lakhs each, the last instalment payable in October 2022, after which the vehicle will be sold to the financier at an amount of Rs. 32.32 lakhs.

Textual information (11)**Nature of security**

Working Capital Term Loans from Banks are Secured by hypothecation of stocks of Raw Material, Stock in Process, Finished goods, Consumables and book-debts and all other current assets. Secured by mortgage of land and building and movable assets at plot no. 34, 35, 36, 41, 42, 43 and 61A. Extension of charge over remaining fixed assets. Also secured by personal guarantee of Shekhar Sardesai and Ultimate Holding Company, Indo National Limited.

Textual information (12)**Nature of security**

Working Capital Term Loans from Banks are Secured by hypothecation of stocks of Raw Material, Stock in Process, Finished goods, Consumables and book-debts and all other current assets. Secured by mortgage of land and building and movable assets at plot no. 34, 35, 36, 41, 42, 43 and 61A. Extension of charge over remaining fixed assets. Also secured by personal guarantee of Shekhar Sardesai and Ultimate Holding Company, Indo National Limited.

Textual information (13)

Nature of security

a. Secured by hypothecation of stocks of Raw Material, Stock in Process, Finished goods, Consumables and book-debts and all other current assets. Secured by mortgage of land and building and movable assets at plot no. 34, 35, 36, 41, 42, 43 and 61A. Extension of charge over remaining fixed assets. Also secured by personal guarantee of Shekhar Sardessai and Ultimate Holding Company, Indo National Limited. b. The cash credit facility is secured by an exclusive first charge on inventories and receivables of the Company, equitable mortgage of factory land and building and movable assets and hypothecation charge on plant and machinery of the Company. c. The export packing credit facility is secured by an exclusive first charge on inventories and receivables of the Company, equitable mortgage of factory land and building and movable assets and hypothecation charge on plant and machinery of the Company. The facility carries an interest in the range 2.20% to 7.20% per annum (during the year ended March 31, 2021 2.20% to 4.05% per annum).

Textual information (14)

Nature of security

a. Secured by hypothecation of stocks of Raw Material, Stock in Process, Finished goods, Consumables and book-debts and all other current assets. Secured by mortgage of land and building and movable assets at plot no. 34, 35, 36, 41, 42, 43 and 61A. Extension of charge over remaining fixed assets. Also secured by personal guarantee of Shekhar Sardessai and Ultimate Holding Company, Indo National Limited. b. The cash credit facility is secured by an exclusive first charge on inventories and receivables of the Company, equitable mortgage of factory land and building and movable assets and hypothecation charge on plant and machinery of the Company. c. The export packing credit facility is secured by an exclusive first charge on inventories and receivables of the Company, equitable mortgage of factory land and building and movable assets and hypothecation charge on plant and machinery of the Company. The facility carries an interest in the range 2.20% to 7.20% per annum (during the year ended March 31, 2021 2.20% to 4.05% per annum).

Textual information (15)

Disclosure of notes on borrowings explanatory [Text Block]

Particulars	As at March 31, 2022	As at March 31, 2021
	Rupees in lakhs	Rupees in lakhs
Non - Current borrowings		
Working Capital Term Loan (Secured)		
From Banks (see footnote a below)	2,180.89	1,632.67
Term loans (secured)		
From others (see footnote c below)	-	37.74
From banks (see footnote b below)	528.66	649.24
Liability Component of Preference Shares	1,240.58	1,144.58
(see footnotes d, e, f below)		
Term Loans from others (unsecured)	340	340
(see footnote g below)		
Loans and advances from related party (unsecured)		
From Helios (see footnote g below)	735	1,135.00
From Mr Shekhar Sardesai (see footnote g below)	75	75
Total	5,100.13	5,014.23
Footnotes:		
a. Working Capital Term Loans from Banks are Secured by hypothecation of stocks of Raw Material, Stock in Process, Finished goods, Consumables and book-debts and all other current assets. Secured by mortgage of land and building and movable assets at plot no. 34, 35, 36, 41, 42, 43 and 61A. Extension of charge over remaining fixed assets. Also secured by personal guarantee of Shekhar Sardesai and Ultimate Holding Company, Indo National Limited.		
b. Vehicle loan from Daimler Financial Services India Private Limited is a		

secured facility with exquisite first charge on the vehicle financed from this facility. The loan carries an interest rate of 10.75% per annum and is repayable in 36 equated monthly instalments of Rs. 1.20 lakhs each, the last

instalment payable in October 2022, after which the vehicle will be sold to the financier at an amount of Rs. 32.32 lakhs.

c. The FCNR term loan carries an interest rate of 4.20% to 5.27% (Previous year 4.20% to 6.42%). This facility is secured by equitable mortgage of factory land and building and hypothecation charge on the entire plant and machinery and other movable and immovable assets and on the inventories and receivables of the Company. The loan is repayable in 78 monthly instalments of Rs. 12.80 lakhs each and last instalment of Rs. 14.40 lakhs, the first instalment payable in September 2019 the last instalment payable in February 2026.

d. Reconciliation of preference shares and amounts outstanding:

Particulars	March 31, 2022	March 31, 2021
	Rupees in lakhs	Number of Shares Rupees in lakhs
At the beginning of the year	80,00,000 800	80,00,000 800
Add: Issued during the year	- -	- -
At the end of the year	80,00,000 800	80,00,000 800

e. Rights, preferences and restrictions attached to shares:

The Company had issued 8,00,000 1% Cumulative Optionally Convertible Preference Shares of Rs. 100/- each at par for the financial year 2017 - 2018. The terms of contract require contractual payments in cash at the time of redemption at premium and 1% dividend on cumulative basis. The shares are cumulative, non-participating and optionally convertible with the conversion option being triggered if and upon the Company defaulting on redemption of the shares.

f .Details of shareholders holding more than 5% shares

Particulars	March 31, 2022	March 31, 2021
	% holding	Number of Shares % holding
Helios Strategic Systems Limited	80,00,000 100%	80,00,000 100%

g.Unsecured loan have been classified under non current borrowing baseed on renewal terms entered into with the lenders.

Current borrowings

Loans repayable on demand		
From a bank (Secured)		
Cash credit (See footnote a, b below)	3,590.55	4,114.88
Export packing credit (See footnote c below)	768.76	884.92
Current maturities of long-term debt (refer Note 20)		
Term loans from Bank	1,036.15	1,716.32
Term loans from bank and others (secured) - Vehicle Loan	38.29	9.76
Total	5,433.74	6,725.88
Footnotes:		
<p>a. Secured by hypothecation of stocks of Raw Material, Stock in Process, Finished goods, Consumables and book-debts and all other current assets. Secured by mortgage of land and building and movable assets at plot no. 34, 35, 36, 41, 42, 43 and 61A. Extension of charge over remaining fixed assets. Also secured by personal guarantee of Shekhar Sardesai and Ultimate Holding Company, Indo National Limited.</p>		
<p>b. The cash credit facility is secured by an exclusive first charge on inventories and receivables of the Company, equitable mortgage of factory land and building and movable assets and hypothecation charge on plant and machinery of the Company.</p>		
<p>c. The export packing credit facility is secured by an exclusive first charge on inventories and receivables of the Company, equitable mortgage of factory land and building and movable assets and hypothecation charge on plant and machinery of the Company. The facility carries an interest in the range 2.20% to 7.20% per annum (during the year ended March 31, 2021 2.20% to 4.05% per annum).</p>		

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

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Allowance for credit losses [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		-89.38		
Deferred tax liabilities	-133.74			-133.74
Net deferred tax liability (assets)	-133.74	89.38	391.42	-133.74
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-223.12	-302.04		-223.12
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-223.12	-302.04		-223.12
Total increase (decrease) in deferred tax liability (assets)	-223.12	-302.04		-223.12
Deferred tax liability (assets) at end of period	-133.74	89.38	391.42	-133.74

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Allowance for credit losses [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax assets	-89.38	
Net deferred tax liability (assets)	89.38	391.42
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	-302.04	
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Deferred tax expense (income) recognised in profit or loss	-302.04	
Total increase (decrease) in deferred tax liability (assets)	-302.04	
Deferred tax liability (assets) at end of period	89.38	391.42

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 income tax [TextBlock]	Textual information (16) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	250.87	324.25
Adjustments for current tax of prior periods	217.94	236.04
Total current tax expense (income) and adjustments for current tax of prior periods	468.81	560.29
Total tax expense (income)	468.81	560.29
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	468.81	560.29
Total tax expense (income)	468.81	560.29

Textual information (16)

Disclosure of income tax [Text Block]

Tax expense		
a Income tax recognised in Statement of Profit and Loss		
Current tax in respect of current year	250.87	325.86
Tax of prior years	-4.21	-48.96
Deferred tax	222.15	283.39
Total	468.81	560.29
b The reconciliation of estimated income tax expense at Indian Statutory income tax rate to income tax expense reported in Statement of Profit and Loss is as follows:		
Profit before tax	1,154.81	720.68
Indian statutory income tax rate (Average of rates adopted by holding and subsidiary company)	25.17%	27.15%
Income tax expense	288.94	195.63
Effect of expenses that are not deductible in determining taxable profit	97.81	140.79
Effect of expenses that were disallowed in the previous years, deductible in determining taxable profit	-81.53	-93.77
Effect of set off of brought forward losses against taxable profit and temporary difference relating to depreciation allowance including the sale of plant and machinery for which deferred tax liabilities have been recognised	166.3	-54.85
Effect of temporary difference relating to depreciation allowance and provisions for which deferred tax liabilities have been recognised	-8.77	11.82
MAT payable / (reversed)	-	-47.35
Reduction/ (increase) in DTA on account of brought forward / carried forward losses	-	10.92
Permanent difference on expenses disallowed	7.32	-3.23
Taxes of prior years	-4.21	-1.61
Change in Tax rates	2.95	-
MAT credit entitlement	-	401.94

Income tax expense recognised in Statement of Profit and Loss	468.81	560.29
C Income tax recognised in Other Comprehensive Income		
Deferred tax		
Arising on income and expenses recognised in other comprehensive income:		
Remeasurement of defined obligations and equity instruments	1.82	-7.92
Impact of MAT / Set-off of brought forward losses	-0.86	7
Total income tax recognised in other comprehensive income	0.96	-0.92
Bifurcation of the income tax recognised in other comprehensive income into:		
Items that will not be reclassified to profit or loss	0.96	-0.92
Total	0.96	-0.92

Deferred tax assets (Net)		
Deferred tax liabilities:		
Depreciation allowance	-376.63	375.82
	376.63	375.82
Deferred tax assets:		
Provision for employee benefits	82.49	84.11
Amount inadmissible u/s 40(a)	6.84	7.09
Unabsorbed depreciation and business losses	153.56	374
	242.89	-465.2
Net deferred tax assets / (liability)	-133.74	89.38

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

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 exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

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

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

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	6,272.5	6,338.75	6,219.03	6,302
Allowance for bad and doubtful debts	53.47	36.75	0	0
Total trade receivables	6,219.03	6,302	6,219.03	6,302
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
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	(A) 53.47	36.75
Allowance for bad and doubtful debts	53.47	36.75
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Footnotes

(A) Significant increase in credit risk

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	2,463.04	2,367.29	(A) 1,449.04	1,235.46
Mode of valuation			Textual information (17) [See below]	Textual information (18) [See below]

Footnotes

(A) (Including Goods-in-transit of Rs 77.67 lakhs (as at March 31, 2021 Rs 65.91 lakhs)

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	695.56	770.15	(A) 0	35.74
Mode of valuation	Textual information (19) [See below]	Textual information (20) [See below]	Textual information (21) [See below]	Textual information (22) [See below]

Footnotes

(A) (Including Goods-in-transit of Rs. NIL (as at March 31, 2021 Rs. 35.75 lakhs)

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Stores and spares [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	(A) 318.44	325.94
Mode of valuation	Textual information (23) [See below]	Textual information (24) [See below]

Footnotes

(A) (Including Goods-in-transit of Rs 4.01 lakhs (as at March 31, 2021 Rs 2.24 lakhs)

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	167.62	170.88	14.95	12.44
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Income tax payments liabilities	Income tax payments less liabilities	Prepaid expenses	Prepaid expenses
Other non-current assets, others	167.62	170.88	14.95	12.44

Other non-current assets, others [Table]

..(2)

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

Other non-current assets, others [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	5.97	5.97
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	GST and Customs Duty Receivable	GST and Customs Duty Receivable
Other non-current assets, others	5.97	5.97

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	56.73	34.69
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Interest accrued on bank deposits	Interest accrued on bank deposits
Other current financial assets others	56.73	34.69

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	9.33	9.33	3.84	3.85
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Deferred government grant	Deferred government grant	Other payables	Other payables
Other current liabilities, others	9.33	9.33	3.84	3.85

Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	97.42	109.67
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liabilities	Lease liabilities
Other non-current financial liabilities, others	97.42	109.67

Other current assets others [Table]

..(1)

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

Other current assets others [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
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	94.1	97.77	1,742.07	1,913.03
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Prepaid expenses	Amounts with government authorities	Amounts with government authorities
Other current assets, others	94.1	97.77	1,742.07	1,913.03

Other current assets others [Table]

..(2)

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

Other current assets others [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
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	83.35	107.79	2.61	3.2
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Export incentives receivable	Export incentives receivable	Contract assets	Contract assets
Other current assets, others	83.35	107.79	2.61	3.2

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	11.19	10.07
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Security deposits	Security deposits
Other non-current financial assets, others	11.19	10.07

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	11.9	10.37	0	0.5
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease liabilities	Lease liabilities	Payables on purchase of fixed assets	Payables on purchase of fixed assets
Other current financial liabilities, others	11.9	10.37	0	0.5

Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	166.86	23.09	166.86	23.09
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of advances [Axis]	Capital advances [Member]		Advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	166.86	23.09	505.6	364.4
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]		Advances given suppliers [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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	505.6	364.4	495.92	354.79
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	9.68	9.61
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [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 [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	31.52	9.13	31.19	14.74
Provision leave encashment	104.79	76.53	106.23	110.28
Total provisions for employee benefits	136.31	85.66	137.42	125.02
CSR expenditure provision	0	0	0	0
Total provisions	136.31	85.66	137.42	125.02

Other non-current liabilities others [Table]

..(1)

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

Other non-current liabilities others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	98.41	107.73
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Deferred government grant	Deferred government grant
Other non-current liabilities others	98.41	107.73

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]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (25) [See below]	
Total other non-current financial assets	11.19	10.07
Advances, non-current	(A) 166.86	(B) 23.09
Total other non-current assets	(C) 355.4	(D) 212.38
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(E) 1,346.45	(F) 1,188.1
Total balance with banks	1,346.45	1,188.1
Cash on hand	0.9	0.98
Others	(G) 1,608.25	(H) 1,384.89
Total cash and cash equivalents	(I) 2,955.6	(J) 2,573.97
Total cash and bank balances	2,955.6	2,573.97
Nature of other cash and cash equivalents	Textual information (26) [See below]	Textual information (27) [See below]
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Security deposits	(K) 154.73	(L) 45.46
Total other current financial assets	211.46	80.15
Advances, current	(M) 505.6	(N) 364.4
Total other current assets	2,427.73	2,486.19
Total other non-current financial liabilities	(O) 97.42	(P) 109.67
Total other non-current liabilities	98.41	107.73
Interest accrued on borrowings	(Q) 74.92	(R) 34.45
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(S) 86.82	(T) 45.32
Advance received from customers	(U) 248.71	(V) 383.54
Total other advance	248.71	383.54
Withholding taxes payable	(W) 89.43	(X) 63.58
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	89.43	63.58
Total other current liabilities	351.31	460.3

Footnotes

- (A) Capital advances : 166.86
 (B) Capital advances : 23.09
 (C) Non current tax assets (net) : 167.62 Other non-current assets : 187.78
 (D) Non current tax assets (net) : 170.88 Other non-current assets : 41.5
 (E) In EEFC accounts : 149.66 Term deposits with original maturity period of more than three months : 752.86 In current accounts : 443.93
 (F) In EEFC accounts : 203.56 Term deposits with original maturity period of more than three months : 241.28 In current accounts : 743.26
 (G) Margin money deposit (represents amounts pledged with banks as security for guarantees issued and letters of credit) : 656.1
 Term deposits with original maturity period of more than three months : 952.15
 (H) Margin money deposit (represents amounts pledged with banks as security for guarantees issued and letters of credit) : 476.53
 Term deposits with original maturity period of more than three months : 908.36
 (I) Cash and cash equivalents : 1347.35 Other bank balances : 1608.25
 (J) Cash and cash equivalents : 1189.08 Other bank balances : 1384.89
 (K) Earnest Money & Security Deposits : 154.73
 (L) Earnest Money & Security Deposits : 45.46
 (M) Advances to employees : 9.68 Advances to Suppliers : 495.92
 (N) Advances to employees : 9.61 Advances to Suppliers : 354.79
 (O) Lease liabilities : 97.42
 (P) Lease liabilities : 109.67
 (Q) Interest accrued but not due on borrowings : 74.92
 (R) Interest accrued but not due on borrowings : 34.45
 (S) Lease liabilities : 11.9 Other financial liabilities : 74.92
 (T) Lease liabilities : 10.37 Other financial liabilities : 34.95
 (U) Contract liabilities - Advances from customers : 248.71 (Of the opening contract liability an amount of Rs. 148.26 lakhs (March 31, 2020 Rs. 2,226.75 lakhs) has been recognised as Revenue in the current year.
 (V) Contract liabilities - Advances from customers : 383.54
 (W) Statutory remittances : 89.43 (Contributions to PF, ESIC and LWF, withholding taxes, GST etc.)
 (X) Statutory remittances : 63.58

Textual information (17)**Mode of valuation**

Inventories are valued at the lower of cost (on weighted average basis) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale including octroi and other levies, transit insurance and receiving charges. Finished goods and work in progress include apportionment of overheads. Net realisable value is the estimated selling price less estimated costs for completion and sale.

Textual information (18)**Mode of valuation**

Inventories are valued at the lower of cost (on weighted average basis) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale including octroi and other levies, transit insurance and receiving charges. Finished goods and work in progress include apportionment of overheads. Net realisable value is the estimated selling price less estimated costs for completion and sale.

Textual information (19)**Mode of valuation**

Inventories are valued at the lower of cost (on weighted average basis) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale including octroi and other levies, transit insurance and receiving charges. Finished goods and work in progress include apportionment of overheads. Net realisable value is the estimated selling price less estimated costs for completion and sale.

Textual information (20)

Mode of valuation

Inventories are valued at the lower of cost (on weighted average basis) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale including octroi and other levies, transit insurance and receiving charges. Finished goods and work in progress include apportionment of overheads. Net realisable value is the estimated selling price less estimated costs for completion and sale.

Textual information (21)

Mode of valuation

Inventories are valued at the lower of cost (on weighted average basis) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale including octroi and other levies, transit insurance and receiving charges. Finished goods and work in progress include apportionment of overheads. Net realisable value is the estimated selling price less estimated costs for completion and sale.

Textual information (22)

Mode of valuation

Inventories are valued at the lower of cost (on weighted average basis) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale including octroi and other levies, transit insurance and receiving charges. Finished goods and work in progress include apportionment of overheads. Net realisable value is the estimated selling price less estimated costs for completion and sale.

Textual information (23)

Mode of valuation

Inventories are valued at the lower of cost (on weighted average basis) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale including octroi and other levies, transit insurance and receiving charges. Finished goods and work in progress include apportionment of overheads. Net realisable value is the estimated selling price less estimated costs for completion and sale.

Textual information (24)

Mode of valuation

Inventories are valued at the lower of cost (on weighted average basis) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale including octroi and other levies, transit insurance and receiving charges. Finished goods and work in progress include apportionment of overheads. Net realisable value is the estimated selling price less estimated costs for completion and sale.

Textual information (25)

Disclosure of notes on trade receivables explanatory [Text Block]

Disclosure of Notes on Trade Receivables explanatory (Foot Note)							
Particulars	As at March 31, 2022			As at March 31, 2021			
	Rupees in Lakhs			Rupees in Lakhs			
Trade receivables							
Trade receivables - unsecured							
(i) Considered good	6,219.03			6,302.00			
(ii) Significant increase in credit risk	53.47			36.75			
	6,272.51			6,338.75			
Less: Allowance for bad and doubtful debts (expected credit loss allowance)*	-53.47			-36.75			
Total	6,219.03			6,302.00			
* Movement in the allowance for bad and doubtful debts (expected credit loss allowance)							
Balance at March 31, 2020				26.29			
Add: Created during the year				28.1			
Less: Released during the year				17.64			
Balance at March 31, 2021				36.75			
Add: Created during the year				15.48			
Less: Released during the year				1.24			
Balance at March 31, 2022				53.47			
Trade Receivables Ageing							
As at March 31, 2022 (Rs in Lakhs)							
Particulars	Not due	Less than 6	6 months -1	01-Feb	2-3 years	More than 3	Total
months	year	years	years				
(i) Undisputed Trade receivables – considered	4,568.52	1,378.85					

good			26.66	-	17.64	-	5,991.68
(vi) Disputed Trade Receivables – credit impaired	-	-	0.52	29.55	172.22	78.54	280.83
Total	4,568.52	1,378.85	27.18	29.55	189.86	78.54	6,272.51
							As at March 31, 2021 (Rs in Lakhs)
Particulars	Not due	Less than 6	6 months -1	01-Feb	2-3 years	More than 3	Total
months	year	years	years				
(i) Undisputed Trade receivables – considered good	4,867.76	1,157.46	27.9	-	-	-	6,053.12
(vi) Disputed Trade Receivables – credit impaired	-	-	3.05	233.08	40.85	8.65	285.63
Total	4,867.76	1,157.46	30.95	233.08	40.85	8.65	6,338.75

Textual information (26)

Nature of other cash and cash equivalents

Margin money deposit (represents amounts pledged with banks as security for guarantees issued and letters of credit) 656.1 Term deposits with original maturity period of more than three months 952.15

Textual information (27)

Nature of other cash and cash equivalents

Margin money deposit (represents amounts pledged with banks as security for guarantees issued and letters of credit) 476.53 Term deposits with original maturity period of more than three months 908.36

[401200] 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]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Guarantees	2,350.65	1,743.65
Other money for which company is contingently liable	211.84	388.99
Total contingent liabilities	2,562.49	2,132.64
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	1,165.33	65.06
Total commitments	1,165.33	65.06
Total contingent liabilities and commitments	3,727.82	2,197.7
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	5,552.08	4,930.34
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	(A) 4,402.12	(B) 5,802.47
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Footnotes

(A) Loan Received : 0 Loan Repaid : 400 Proceeds from issue of Equity Shares : 1124.32 Trade payables : 6.42 Trade payables : -742.3 Trade payables : 0 Trade receivables : 0 Trade Payable : -0.16 Trade Payable : -8.74 Corporate guarantee from : 2040 Shekhar Sardesai : -80.18

(B) Loan Received : 200 Loan Repaid : 0 Proceeds from issue of Equity Shares : 0 Trade payables : 0 Trade payables : -1146.59 Trade payables : 0.42 Trade receivables : 332.55 Trade Payable : 0 Trade Payable : 0 Corporate guarantee from : 4040 Shekhar Sardesai : -82.91

[611800] 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 [TextBlock]	Textual information (28) [See below]	Refer significant accounting policies

Textual information (28)

Disclosure of revenue [Text Block]

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
	Rupees in lakhs	Rupees in lakhs
Revenue from operations		
Sale	20,138.28	14,397.74
Other Operating Income		
Scrap sale	49.86	6.61
Export incentives	3.05	101.52
Total	20,191.19	14,505.87
<p>The Company's current contract with customers for sale of Composite structures can be classified as (i) Manufacture and sale of parts as such and (ii) Manufacture and sale of parts on job work basis (iii) Sales of Services</p> <p>Manufacture and sale of parts: Each deliverable part is considered as a separate performance obligation in itself and has a clearly identifiable transaction value. In this case, the customer representative normally inspects and approves the part for despatch. This part is a specific part manufactured as per the design provided by the customer, such acceptance is considered to be indicative of the customer having obtained the ability to direct the use of and obtain substantially all of the remaining benefits from the part. The contract with the customers provides the part to be delivered to its specified location and hence the revenue is recognised once the parts are placed with the carrier at the origin destination.</p> <p>Payments for these parts are received in accordance with the contract with the customer, which includes certain advance amount in some cases and balance payments on delivery of the parts as per the agreed credit terms. As the advance gets adjusted within the normal operating cycle of 12 months, the advance received is not considered to be towards a significant financing arrangement requiring adjustment to the transaction price.</p> <p>Manufacture and sale of parts of job work basis: Each deliverable part is considered as a separate performance obligation in itself and has a clearly identifiable transaction value. The tools and the raw materials required for the manufacture of these parts are provided by the customer free of charge. Though the physical control of these tools and raw material is with the Company, the customer directs their use and are returnable on completion of the job work process. Further these tools and raw material are specific to the deliverable part of the customer and cannot be used for any other</p>		

purpose and hence these are not considered to have any effect on the transaction price from the non cash consideration perspective. The contract with the customers provides the part to be delivered on FOR basis and hence the revenue is recognised once the parts are delivered to the customers premises.

Sale of services: Each installation and commissioning contract is considered as a separate performance obligation in itself and has a clearly identifiable transaction value. The customer representative normally inspects and approves the installed components and provides the installation completion certificate. On approval the revenue is recognised.

Payments for these services are received in accordance with the terms agreed in the contract with the customer.

Sale

Manufacture and sale of parts as such	19,462.85	13,780.12
Manufacture and sale of parts on job work basis	200.47	311.36
Sales of Services	474.96	306.26
	20,138.28	14,397.74
Geographical markets		
Export	5,357.65	5,123.05
Domestic market	14,780.63	9,274.69
	20,138.28	14,397.74

[612400] Notes - Service concession arrangements

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 service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

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

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Defined benefit plans categories [Axis]	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 defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	GRATUITY	GRATUITY	Leave Encashment Scheme	Leave Encashment Scheme
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	295.13	248.8	115.73	87.13
Plan assets, at fair value	232.42	224.93	0	0
Net surplus (deficit) in plan	-62.71	-23.87	-115.73	-87.13
Actuarial assumption of discount rates	7.23%	6.84%	7.23%	6.84%

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Net defined benefit liability (assets) [Member]			
Defined benefit plans categories [Axis]	1			2
	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 net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Refer to child member
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	37.1	39.39		24.79
Interest expense (income), net defined benefit liability (assets)	1.34	2.24		5.12
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	3.72	4.69		
Total loss (gain) on remeasurement, net defined benefit liability (assets)	3.72	4.69		
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)				23.31
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)				23.31
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	1.91	41.96		
Total contributions to plan, net defined benefit liability (assets)	1.91	41.96		
Increase (decrease) through other changes, net defined benefit liability (assets)	6.04	-26.19		-24.62
Total increase (decrease) in net defined benefit liability (assets)	38.85	-31.21		28.6
Net defined benefit liability (assets) at end of period	62.72	23.87	55.08	115.73

Disclosure of net defined benefit liability (assets) [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Net defined benefit liability (assets) [Member]		Present value of defined benefit obligation [Member]	
Defined benefit plans categories [Axis]	2		1	
	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 net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member		GRATUITY	GRATUITY
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	30.23		37.1	39.39
Interest expense (income), net defined benefit liability (assets)	5.4		16.27	15.32
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)			3.72	4.69
Total loss (gain) on remeasurement, net defined benefit liability (assets)			3.72	4.69
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	-26.34			
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	-26.34			
Increase (decrease) through other changes, net defined benefit liability (assets)	-8.08		(A) -3.31	-41.33
Total increase (decrease) in net defined benefit liability (assets)	1.21		46.34	8.69
Net defined benefit liability (assets) at end of period	87.13	85.92	295.14	248.8

(A) Benefits paid : -13 Actuarial loss/ (gain) arising from experience adjustments : 9.69

Disclosure of net defined benefit liability (assets) [Table]

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]			
Defined benefit plans categories [Axis]	1	2		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan		Leave Scheme	Encashment	
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)		24.79	30.23	
Interest expense (income), net defined benefit liability (assets)		5.12	5.4	
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)		23.31	-26.34	
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)		23.31	-26.34	
Increase (decrease) through other changes, net defined benefit liability (assets)		(A) -24.62	-8.08	
Total increase (decrease) in net defined benefit liability (assets)		28.6	1.21	
Net defined benefit liability (assets) at end of period	240.11	115.73	87.13	85.92

(A) Actuarial loss/ (gain) arising from experience adjustments

Disclosure of net defined benefit liability (assets) [Table]

..(4)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Plan assets [Member]		
Defined benefit plans categories [Axis]	1		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	GRATUITY	GRATUITY	
Changes in net defined benefit liability (assets) [Abstract]			
Interest expense (income), net defined benefit liability (assets)	14.93	13.08	
Contributions to plan, net defined benefit liability (assets) [Abstract]			
Contributions to plan by employer, net defined benefit liability (assets)	-1.91	-41.96	
Total contributions to plan, net defined benefit liability (assets)	-1.91	-41.96	
Increase (decrease) through other changes, net defined benefit liability (assets)	(A) -9.35	-15.14	
Total increase (decrease) in net defined benefit liability (assets)	7.49	39.9	
Net defined benefit liability (assets) at end of period	232.42	224.93	185.03

(A) Benefits paid : -7.88 Return on plant of assets (excluding interest income) : -1.47

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 [TextBlock]	Textual information (29) [See below]	Refer significant accounting policies
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (29)

Disclosure of employee benefits [Text Block]

Employee benefits obligations:

Defined contribution plans:

Contribution to Defined Contribution Plan, recognised as an expense and included under "Employee Benefits

Expenses" - Note 35 to the Statement of Profit and Loss are as under :

A sum of Rs 103.54 lakhs (Previous year Rs 88.41 lakhs) has been charged to the Statement of Profit and Loss towards contributions to provident and family pension fund.

Defined benefit plans:

The Company offers benefits under a defined-benefit plan in the form of a gratuity scheme to its eligible employees. The gratuity scheme covers substantially all regular employees. The plan provides for a lumpsum payment to its vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to fifteen days/ one month salary drawn at the time of the incident occasioning such payment, as applicable, payable for each completed year of service or part there of in excess of six months. Vesting occurs up on completion of five years of service calculated as per the Payment of Gratuity Act, 1972.

The employees' gratuity fund scheme is managed by Life Insurance Corporation of India (LIC). The Company makes annual contributions to the plan. Commitments are actuarially determined at year-end. Actuarial valuation is based on "Projected Unit Credit" method.

Details of defined benefit plan - As per Actuarial valuation are as follows:

		Rupees in lakhs	
Particulars		March 31, 2022	March 31, 2021
I	Components of defined benefit cost		
	i		
	Current service cost	37.1	39.39

	ii	Past service cost	-	-
	iii	Mortality charges and taxes	-	-
	iv	Interest cost on benefit obligation (net)	1.27	-1.29
		Total expense included in Statement of Profit and Loss (P&L)	38.37	38.1
	v	Actuarial loss/ (gain) arising from financial assumptions	-9.43	0.67
	vi	Actuarial loss/ (gain) arising from experience adjustments	16.86	-31.56
		Total expense recognised in Other Comprehensive Income (OCI)	7.43	-30.89
		Total defined benefit cost recognised in P&L and OCI	45.8	7.22
	II	Actual contribution and benefits payments for the year		
	i	Actual contributions	1.19	22.49
	ii	Actual benefits payments	-2.76	-12.72
			Rupees in lakhs	
			March 31, 2022	March 31, 2021
III	Changes in present value of obligation during the year			
	i	Present value of defined benefit obligation as at	248.8	240.12

		the beginning of the year		
	ii	Current service cost	37.1	39.39
	iii	Past service cost	-	-
	iv	Interest cost	16.27	15.32
	v	Benefits paid	-13	-12.72
	vi	Actuarial loss/ (gain) arising from financial assumptions	-3.72	-4.69
	vi	Actuarial loss/ (gain) arising from experience adjustments	9.69	-28.61
	vii	Present value of defined benefit obligation as at the end of the year	295.13	248.8
IV		Changes in fair value of plan of assets during the year		
	i	Fair value of plan of assets as at the beginning of the year	224.93	185.03
	ii	Interest income	14.93	13.08
	iii	Actual company contribution	1.91	41.96
	iv	Mortality charges and taxes	-	-
	v	Benefits paid	-7.88	-12.72
	vi	Return on plant of assets (excluding interest income)	-1.47	-2.42
	vii	Fair value of plan of assets as at the end of the year	232.42	224.93
V		Net asset/ (liability) recognised in the Balance Sheet		

	i	Present value of defined benefit obligation	-295.13	-248.8
	ii	Fair value of plan of assets	232.42	224.93
	iii	Net asset/ (liability) recognised in the Balance Sheet	-	-62.71 -23.87
VI	Actuarial assumptions			
	i	Discount rate	7.23%	6.84%
	ii	Expected return on plan of assets	6.84%	7.80%
	iii	Salary escalation rate	8.50%	8.50%
	iv	Mortality table used	Indian Assured	Indian Assured
Lives Mortality	Lives Mortality			
2012-14	2012-14			
Ultimate table	Ultimate table			
	v	Withdrawal rates	10.00%	10.00%
In the absence of detailed information regarding Plan assets which is funded with Life Insurance Corporation of India, the composition of each major category of plan assets, the percentage or amount for each category to the fair value of plan assets has not been disclosed.				
VII	Maturity profile of defined benefit obligation (rounded of to the nearest thousand)			
	i	Year 1	26.75	13.28
	ii	Year 2	15.89	19.32
	iii	Year 3	22.38	13.04
	iv	Year 4	33.8	18.74
	v	Year 5	28.41	30.86
		Subsequent 5		

	vi	years	127.26	112.82
	The defined benefit plan is exposed to various actuarial risks such as investment risk, interest rate risk, longevity risk and salary risk.			
i.	Investment risk- All plan assets are maintained in a trust fund managed by a public sector insurer viz; LIC of India. LIC has a sovereign guarantee and has been providing consistent and competitive returns over the years. The Company has opted for a traditional fund wherein all assets are invested primarily in risk averse markets. The Company has no control over the management of funds but this option provides a high level of safety for the total corpus. A single account is maintained for both the investment and claim settlement and hence 100% liquidity is ensured. Also interest rate and inflation risk are taken care of.			
ii	Discount rate risk - The present value of the defined benefit obligation is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds. Decrease in the bond rate will increase the plan liability; this will partially be offset by the increase in the interest on plan assets.			
iii	Longevity risk - The present value of the defined benefit obligation calculated by reference to the best estimate of the mortality of plan participants. An increase in the life expectancy of the plan participants will increase the plans liability.			
iv	Salary risk - The present value of the defined benefit obligation calculated by reference to the future salaries of the plan participants. An increase in the salary of the plan participants will increase the plan liability.			
V	Quantitative sensitivity analysis for significant assumptions is as below:			
	1% increase in discount rate		271.46	227.5
	1% decrease in discount rate		322.58	273.64
	1% increase in salary increment rate		318.41	271.43
	1% decrease in salary increment rate		274.11	228.96

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

The Company operates a leave encashment scheme, which is a unfunded scheme. The present value of obligation under this scheme is based on an actuarial valuation using the Projected Unit Credit method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

Details of defined benefit plan - As per Actuarial valuation are as follows:

			Rupees in lakhs	
Particulars			March 31, 2022	March 31, 2021
I	Components of defined benefit cost			
	i	Current service cost	24.79	30.23
	ii	Past service cost	23.31	-26.34
	iii	Mortality charges and taxes	-	-
	iv	Interest cost on benefit obligation (net)	5.12	5.4
		Total expense included in Statement of Profit and Loss (P&L)	53.22	9.3
	v	Actuarial loss/ (gain) arising from financial assumptions	-	-
	vi	Actuarial loss/ (gain) arising from experience adjustments	-	-
		Total expense		

recognised in
Other

- -

		Comprehensive Income (OCI)		
		Total defined benefit cost recognised in P&L and OCI	53.22	9.3
II	Actual contribution and benefits payments for the year			
	i	Actual contributions	-	-
	ii	Actual benefits payments	24.62	8.08
			Rupees in lakhs	
			March 31, 2022	March 31, 2021
III	Changes in present value of obligation during the year			
	i	Present value of defined benefit obligation as at the beginning of the year	87.13	85.91
	ii	Current service cost	24.79	30.23
	iii	Past service cost	23.31	-26.34
	iv	Interest cost	5.12	5.4
	v	Benefits paid	-	-
	vi	Actuarial loss/ (gain) arising from financial assumptions	-	-
	vi	Actuarial loss/ (gain) arising from experience adjustments	-24.62	-8.08
	vii	Present value of defined benefit obligation as at the end of the year	115.73	87.13
Changes in fair value of plan of				

IV	assets during the year			
	i	Fair value of plan of assets as at the beginning of the year	-	-
	ii	Interest income	-	-
	iii	Actual company contribution	-	-
	iv	Mortality charges and taxes	-	-
	v	Benefits paid	-	-
	vi	Return on plant of assets (excluding interest income)	-	-
	vii	Fair value of plan of assets as at the end of the year	-	-
V	Net asset/ (liability) recognised in the Balance Sheet			
	i	Present value of defined benefit obligation	-115.73	-87.13
	ii	Fair value of plan of assets	-	-
	iii	Net asset/ (liability) recognised in the Balance Sheet	-115.73	-87.13
VI	Actuarial assumptions			
	i	Discount rate	7.23%	6.84%
	ii	Expected return on plan of assets	NA	NA
	iii	Salary escalation rate	8.50%	8.50%
	iv	Mortality table used	Indian Assured	Indian Assured
Lives Mortality	Lives Mortality			

2012-14	2012-14			
Ultimate table	Ultimate table			
	v	Withdrawal rates	1% - 7.5%	1% - 7.5%
VII	Maturity profile of defined benefit obligation (rounded of to the nearest thousand)			
	i	Year 1	10.94	10.6
	ii	Year 2	10.42	10.14
	iii	Year 3	10.14	9.34
	iv	Year 4	9.61	8.79
	v	Year 5	13.99	8.29
	vi	Subsequent 5 years	55.91	42.94
The defined benefit plan is exposed to various actuarial risks such as interest rate risk and salary risk.				
i	Discount rate risk - The present value of the defined benefit obligation is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds. Decrease in the bond rate will increase the plan liability; this will partially be offset by the increase in the interest on plan assets.			
ii	Salary risk - The present value of the defined benefit obligation calculated by reference to the future salaries of the plan participants. An increase in the salary of the plan participants will increase the plan liability.			
iii	Quantitative sensitivity analysis for significant assumptions is as below:			
	1% increase in discount rate		115.73	82.01
	1% decrease in discount rate		107.7	92.9
	1% increase in salary increment rate		124.9	92.75
	1% decrease in salary increment rate		124.69	82.04
The sensitivity analysis presented				

above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

[612800] Notes - Borrowing costs

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 borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases

Disclosure of recognised finance lease as assets by lessee [Table]

..(1)

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

Classes of assets [Axis]	Property, plant and equipment [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of recognised finance lease as assets by lessee [Abstract]				
Disclosure of recognised finance lease as assets by lessee [Line items]				
Recognised finance lease as assets	215.28	227.57	227.57	235.47

Disclosure of recognised finance lease as assets by lessee [Table]

..(2)

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

Classes of assets [Axis]	Property, plant and equipment [Member]	
	Accumulated depreciation and impairment [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	31/03/2022	31/03/2021
Disclosure of recognised finance lease as assets by lessee [Abstract]		
Disclosure of recognised finance lease as assets by lessee [Line items]		
Recognised finance lease as assets	12.29	7.9

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 [TextBlock]	Textual information (30) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (30)

Disclosure of leases [Text Block]

Leases

The Company has entered into long term lease agreements with Goa Industrial Development Corporation for use of Industrial Land. This use of land as per the agreements has been identified as the right of use assets.

i. Right-of-use assets - Land

Particulars	Amount in lakhs
Right-of-use assets as of April 1, 2020 (date of transition) - Land	212.4
Add: Addition during the year	23.07
Less: amortised during the year	7.9
Right-of-use assets as of April 1, 2021 - Land	227.57
Add: Addition during the year	-
Less: amortised during the year	12.29
Balance as at March 31, 2022	215.28

ii. Lease liabilities

Particulars	Amount in lakhs
Lease liabilities as of April 1, 2020 (date of transition)	125.53
Add: Addition during the year	4.76
Payment during the year	-10.46
Lease liabilities as of April 1, 2021	119.83
Add : Interest on Lease liabilities	0.41
Less : Payment during the year	10.92
Balance as at March 31, 2022	109.32

iii. Maturity analysis of lease liabilities

Particulars	Cash outflow
undiscounted	

March 31, 2022 March 31, 2021

a. Not later than one year	11.9	10.36
b. Later than one year and not later than five years	59.23	53.3
c. Later than five years	1,186.24	1,213.11
	1,257.37	1,276.77

1. The lease term is for a definite period with no unconditional right with the Company to extend the lease period.

2. The lease agreements provide for a 10% increase in lease rent every 3 years.

3. The agreements provide for a subleasing of the leased land with prior approval of the lessor. However, the Company has not sub leased the right-of-use assets.

4. The agreements provide for renewal option of the lease period. The option to be exercised within the time limit stipulated in the lease agreements. However, the renewal is at the discretion and subject to the approval of GIDC and hence to that extent conditional.

5. The expenses relating to short term leases pertaining to leasing of equipments aggregated to Rs. 1.82 lakhs (Previous year Rs. 0.90 lakhs).

[612300] Notes - Transactions involving legal form of lease

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 arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

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

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	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 other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	49.86	6.61	3.05	101.52
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Scrap sale	Scrap sale	Export incentives	Export incentives
Miscellaneous other operating revenues	49.86	6.61	3.05	101.52

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 operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 19,663.32	(B) 14,091.48
Revenue from sale of services	474.96	306.26
Other operating revenues	52.91	108.13
Other operating revenues	52.91	108.13
Total revenue from operations other than finance company	20,191.19	14,505.87
Total revenue from operations	20,191.19	14,505.87
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	(C) 52.91	(D) 108.13
Total other operating revenues	52.91	108.13
Total other operating revenues	52.91	108.13
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	(C) 52.91	(D) 108.13
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	111.57	131.43
Total interest income on current investments	111.57	131.43
Total interest income	111.57	131.43
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	64.85	0
Total net gain/loss on foreign currency fluctuations treated as other income	64.85	0
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	190.78	0.38
Interest on income tax refund	24.01	4.45
Excess provisions written back	0.03	43.54
Miscellaneous other non-operating income	(E) 343.46	(F) 74.98
Total other non-operating income	623.13	123.35
Total other income	734.7	254.78
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(G) 1,005.4	(H) 1,029.39
Total interest expense	1,005.4	1,029.39
Other borrowing costs	66.47	78.58
Total finance costs	1,071.87	1,107.97
Employee benefit expense [Abstract]		
Salaries and wages	2,596.82	2,307.87
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	185.89	188.7
Total remuneration to directors	185.89	188.7
Total managerial remuneration	185.89	188.7
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	(I) 118.35	(J) 99.07
Total contribution to provident and other funds	118.35	99.07
Gratuity	38.37	38.09
Staff welfare expense	120.33	115.55
Total employee benefit expense	3,059.76	2,749.28
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	745.47	723.55
Total depreciation, depletion and amortisation expense	745.47	723.55
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	305.98	332

Power and fuel	234.51	213.79
Rent	0	0
Repairs to building	19.75	23.4
Repairs to machinery	63.48	45.14
Insurance	94.08	91.88
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	25.78	5.69
Total rates and taxes excluding taxes on income	25.78	5.69
Telephone postage	34.85	29.54
Printing stationery	24.64	20.68
Travelling conveyance	113.97	58.14
Legal professional charges	324.65	93.27
Training recruitment expenses	2.64	0.05
Safety security expenses	80.59	72.54
Directors sitting fees	0	0
Donations subscriptions	0.23	0.1
Advertising promotional expenses	72.44	23.26
Commission paid sole selling agents	128.92	93.39
Cost repairs maintenance other assets	99.52	66.32
Cost transportation [Abstract]		
Cost freight	961.85	562.14
Total cost transportation	961.85	562.14
Cost royalty	28.7	34.74
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	12.42	11.5
Payment for taxation matters	2.1	1.85
Total payments to auditor	14.52	13.35
CSR expenditure	26.5	25.21
Miscellaneous expenses	(K) 1,263.29	(L) 623.57
Total other expenses	3,920.89	2,428.2
Current tax [Abstract]		
Current tax pertaining to previous years	-4.21	-47.35
Current tax pertaining to current year	250.87	324.25
Total current tax	(M) 246.66	(N) 276.9

Footnotes

(A) Manufacture and sale of parts as such : 19462.85 Manufacture and sale of parts on job work basis : 200.47

(B) Manufacture and sale of parts as such : 13780.12 Manufacture and sale of parts on job work basis : 311.36

(C) Scrap sale : 49.86 Export incentives : 3.05

(D) Scrap sale : 6.61 Export incentives : 101.52

(E) Deferred government grant income : 9.33 Recovery of Late Delivery charges written off in earlier Years : 0 Non compete fees : 334.13 Miscellaneous Income : 0

(F) Deferred government grant income : 9.33 Recovery of Late Delivery charges written off in earlier Years : 65 Non compete fees : 0 Miscellaneous Income : 0.65

(G) Interest on borrowings from banks : 612.24 Interest on borrowings from holding company (including preference shares) : 223.46 Interest on others : 146.93 Interest on Lease Liability : 1.23 Loss on Foreign Currency Transactions : 21.54

(H) Interest on borrowings from banks : 691.33 Interest on borrowings from holding company (including preference shares) : 250.31 Interest on others : 87.55 Interest on Lease Liability : 0.2 Loss on Foreign Currency Transactions : 0

(I) Contribution to PF, ESIC, & Other Funds : 118.35

(J) Contribution to PF, ESIC, & Other Funds : 99.07

(K) Sundry Debit Balances written off : 0.03 Late Delivery Claims : 124.98 Miscellaneous Expenses : 101.93 Provision for doubtful debts : 16.72 Net loss on foreign currency transactions and translations : 1.98 Internal Audit & Other Matters : 6.44 Amortisation of right of use of leased assets (Refer Note 43) : 12.29 Scrap Disposal : 21.86 Inspection & Testing Charges : 36.99 Assets written off : 15.48 Establishment expenses : 21.72 Outsourced Services : 815.81 Packing Material consumed : 80.03 Labour expenses : 5.49 Design and Engg. Expenses : 1.54

(L) Sundry Debit Balances written off : 0.09 Late Delivery Claims : 67.03 Miscellaneous Expenses : 95.95 Provision for doubtful debts : 28.1 Net loss on foreign currency transactions and translations : 45.92 Internal Audit & Other Matters : 11.75 Amortisation of right of use of leased assets (Refer Note 43) : 1.9 Scrap Disposal : 32.27 Inspection & Testing Charges : 15.69 Assets written off : 0 Establishment expenses : 21.05 Outsourced Services : 237.48 Packing Material consumed : 60.45 Labour expenses : 4.36 Design and Engg. Expenses : 1.53

(M) Current tax : 250.87 Tax of prior years : -4.21

(N) Current tax : 324.25 Tax of prior years : -47.35

[613200] Notes - Cash flow statement

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 [TextBlock]			
Cash and cash equivalents cash flow statement	4,017.05	3,102.34	3,276.73
Other differences to cash and cash equivalents in statement of cash flows	(A) 1,061.45	528.37	
Cash and cash equivalents	(B) 2,955.6	(C) 2,573.97	
Income taxes paid (refund), classified as operating activities	243.41	287.27	
Total income taxes paid (refund)	243.41	287.27	

Footnotes

(A) Difference to adjust cash & cash equivalents Cash flow amount

(B) Cash and cash equivalents : 1347.35 Other bank balances : 1608.25

(C) Cash and cash equivalents : 1189.08 Other bank balances : 1384.89

[500200] 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]		
Other Comprehensive income, attributable to owners of parent	-5.86	29.91
Other Comprehensive income, attributable to non-controlling interests	-2.34	2
Share of profit (loss) of associates accounted for using equity method	-56.07	0
Share of profit (loss) of joint ventures accounted for using equity method	0	0
Total share of profit (loss) of associates and joint ventures accounted for using equity method	-56.07	0
Changes in inventories of finished goods	(A) 35.75	(B) -33.33
Changes in inventories of work-in-progress	(C) 74.6	(D) 765.8
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	110.35	732.47
Domestic sale manufactured goods	19,663.32	14,091.48
Total domestic turnover goods, gross	19,663.32	14,091.48
Total revenue from sale of products	(E) 19,663.32	(F) 14,091.48
Domestic revenue services	474.96	306.26
Total revenue from sale of services	474.96	306.26
Gross value of transaction with related parties	(G) 585.63	(H) 1,387.15
Bad debts of related parties	0	0

Footnotes

(A) Finished Goods : 0 Finished Goods : 35.75

(B) Finished Goods : -35.75 Finished Goods : 2.42

(C) Work in Process : -695.56 Work in Process : 770.16

(D) Work in Process : -770.15 Work in Process : 1535.95

(E) Manufacture and sale of parts as such : 19462.85 Manufacture and sale of parts on job work basis : 200.47

(F) Manufacture and sale of parts as such : 13780.12 Manufacture and sale of parts on job work basis : 311.36

(G) Finance Cost : 9.75 Kaman Composites - Vermont, Inc : 0 Expenses reimbursed : 0 Sale of goods : 0 Kaman Aerospace Group Inc. : 4.26 Interim dividend payout : 0 Purchase of raw material : 0 Kaman Composites - Vermont, Inc : 15.48 Exel Composites (Nanjing) Co. Ltd. : 0.16 Exel Composites UK : 5.08 Managerial remuneration paid to Shekhar Sardesai : 185.89 Salaries and other employee benefits to whole-time directors and executive officers : 132.81 Helios Strategic systems Limited - Loan : 127.46 Helios Strategic systems Limited - Preference shares : 96 Nanjing Jingheng Composite Material Co., Ltd : 8.74 Purchase of services : 0

(H) Finance Cost : 9.75 Kaman Composites - Vermont, Inc : 1.83 Expenses reimbursed : 1.18 Sale of goods : 619.5 Kaman Aerospace Group Inc. : 0 Interim dividend payout : 245 Purchase of raw material : 0.05 Kaman Composites - Vermont, Inc : 0 Exel Composites (Nanjing) Co. Ltd. : 0 Exel Composites UK : 0 Managerial remuneration paid to Shekhar Sardesai : 188.7 Salaries and other employee benefits to whole-time directors and executive officers : 80.58 Helios Strategic systems Limited - Loan : 144.56 Helios Strategic systems Limited - Preference shares : 96 Nanjing Jingheng Composite Material Co., Ltd : 0 Purchase of services : 0

[611200] Notes - Fair value measurement

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 fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	KINECO EXEL COMPOSITES INDIA PRIVATE LIMITED
Country of incorporation of associate	INDIA
CIN of associate entity	U36900GA2021PTC014981
Latest audited balance sheet date	31/03/2022
Whether associate has been considered in consolidation	No
Reason why associate is not consolidated	NA
Description how there is significant influence in associate	Textual information (31) [See below]
Proportion of ownership interest in associate	45.00%
Proportion of voting rights held in associate	45.00%
Amount of investment in associate	82,88,000
Number of shares held of associate	[shares] 82,880
Net worth attributable to shareholding as per latest audited balance sheet associate	10,82,59,463
Profit (loss) for year associate	
Profit (loss) for year associate considered in consolidation	-56,07,196
Profit (loss) for year associate not considered in consolidation	-68,53,240
Latest audited balance sheet date	31/03/2022

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	KINECO KAMAN COMPOSITES- INDIA PRIVATE LIMITED	KINECO KAMAN COMPOSITES- INDIA PRIVATE LIMITED	KINECO ALTE TRAIN TECHNOLOGIES PRIVATE LIMITED	KINECO ALTE TRAIN TECHNOLOGIES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAECK9559M	AAECK9559M	AAECK2106N	AAECK2106N
CIN of subsidiary company	U25203GA2012PTC007223	U25203GA2012PTC007223	U25190GA2010PTC006550	U25190GA2010PTC006550
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	F22279053	T31605116	F31690233	T68446566
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	51.00%	51.00%	89.66%	89.66%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	0	0	0	0
Share capital of subsidiary	11,51,64,000	11,51,64,000	1,80,60,870	1,80,60,870
Reserves and surplus of subsidiary	22,74,25,000	22,74,25,000	-1,86,69,196	-1,86,69,196
Total assets of subsidiary	66,77,68,000	62,64,62,000	43,941	43,941
Total liabilities of subsidiary	25,33,16,000	28,38,73,000	6,25,266	6,25,266
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	52,48,32,000	48,56,80,000	0	0
Profit before tax of subsidiary	9,50,82,000	11,36,85,000	0	-1,367
Provision for tax of subsidiary	2,27,41,000	5,96,72,000	0	0
Profit after tax of subsidiary	7,18,63,000	5,44,21,000	0	-1,367
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	KINECO KAMAN COMPOSITES- INDIA PRIVATE LIMITED	KINECO KAMAN COMPOSITES- INDIA PRIVATE LIMITED	KINECO ALTE TRAIN TECHNOLOGIES PRIVATE LIMITED	KINECO ALTE TRAIN TECHNOLOGIES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAECK9559M	AAECK9559M	AAECK2106N	AAECK2106N
CIN of subsidiary company	U25203GA2012PTC007223	U25203GA2012PTC007223	U25190GA2010PTC006550	U25190GA2010PTC006550

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 interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 2	[pure] 2
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

Textual information (31)

Description how there is significant influence in associate

As per Section 2(6) of the Companies Act, 2013, significant influence means control of at least twenty per cent. of total share capital, or of business decisions under an agreement. Hence, since Kineco Limited holds 45% of Kineco Exel Composites India Private Limited (KECI), KECI becomes an associate Company of Kineco Limited.

[613400] Notes - Consolidated Financial Statements

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	1 01/04/2021 to 31/03/2022	2 01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]		
Disclosure of additional information consolidated financial statements [Line items]		
Name of entity consolidated	KINECO KAMAN COMPOSITES-INDIA PRIVATE LIMITED	KINECO ALTE TRAIN TECHNOLOGIES PRIVATE LIMITED
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	66,77,68,000	43,941
Net assets of entity as percentage of consolidated net assets	0.00%	0.00%
Amount of share in profit or loss of entity consolidated	7,18,63,000	0
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	0.00%
Amount of share in other comprehensive income consolidated	0	0
Share in other comprehensive income consolidated	0.00%	0.00%
Amount of share in comprehensive income consolidated	0	0
Share in comprehensive income consolidated	0.00%	0.00%

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]		
Disclosure of details of subsidiaries [LineItems]		
Name of subsidiary consolidated	Kineco Kaman Composites- India Pvt Ltd	Kineco Alte Train Technologies Pvt Ltd
Principal place of business of subsidiary consolidated	INDIA	INDIA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA
Proportion of ownership interest in subsidiary consolidated	51.00%	89.66%
Proportion of voting power held in subsidiary consolidated	51.00%	89.66%

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

	01/04/2021 to 31/03/2022
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	KINECO EXEL COMPOSITES INDIA PRIVATE LIMITED
CIN of associate entity	U36900GA2021PTC014981
Country of incorporation of associate	INDIA
Proportion of ownership interest in associate	45.00%
Proportion of voting rights held in associate	45.00%

Disclosure of subsidiaries [Table]

..(1)

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

Subsidiaries [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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	KINECO KAMAN COMPOSITES- INDIA PRIVATE LIMITED	KINECO KAMAN COMPOSITES- INDIA PRIVATE LIMITED	KINECO ALTE TRAIN TECHNOLOGIES PRIVATE LIMITED	KINECO ALTE TRAIN TECHNOLOGIES PRIVATE LIMITED
CIN of subsidiary company	U25203GA2012PTC007223	U25203GA2012PTC007223	U25190GA2010PTC006550	U25190GA2010PTC006550
Permanent account number of subsidiary company	AAECK9559M	AAECK9559M	AAECK2106N	AAECK2106N
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	51.00%	51.00%	89.66%	89.66%
Proportion of voting rights held in subsidiary	51.00%	51.00%	89.66%	89.66%

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

	01/04/2021 to 31/03/2022
Disclosure of separate financial statements [TextBlock]	
Disclosure of subsidiaries [TextBlock]	
Disclosure of associates [TextBlock]	
Method used to account for investments in associates	Refer significant accounting policies

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

..(1)

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

Categories of related parties [Axis]	Parent [Member]			
	1		2	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	INDO- NATIONAL LIMITED	INDO- NATIONAL LIMITED	HELIOS STRATEGIC SYSTEMS LIMITED	HELIOS STRATEGIC SYSTEMS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAPCS6475B	AAPCS6475B
CIN of related party	L31909TN1972PLC006196	L31909TN1972PLC006196	U74999TN2015PLC101208	U74999TN2015PLC101208
Description of nature of transactions with related party	As Per Related party Transactions	As Per Related party Transactions	As Per Related party Transactions	As Per Related party Transactions
Description of nature of related party relationship	Ultimate Holding company	Ultimate Holding company	Holding company	Holding company
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	4		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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	K a m a n Aerosystems - Kaman Composites CT	Kaman Aerosystems - Kaman Composites CT	Kaman Composites - UK Limited	Kaman Composites - UK Limited
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	UNITED KINGDOM	UNITED KINGDOM
Description of nature of transactions with related party	As Per Related party Transactions	As Per Related party Transactions	As Per Related party Transactions	As Per Related party Transactions
Description of nature of related party relationship	Associates	Associates	Associates	Associates
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	3		5	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Kaman Aerospace Group Inc.	Kaman Aerospace Group Inc.	Mr. Shekhar Sardessai - Executive Vice Chairman and Managing Director	Mr. Shekhar Sardessai - Executive Vice Chairman and Managing Director
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	INDIA	INDIA
Permanent account number of related party			AOEPS4242N	AOEPS4242N
Description of nature of transactions with related party	As Per Related party Transactions	As Per Related party Transactions	As Per Related party Transactions	As Per Related party Transactions
Description of nature of related party relationship	Joint Venturer with 49% ownership	Joint Venturer with 49% ownership	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	6		7	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Vinay Jagtap - Executive Director	Mr. Vinay Jagtap - Executive Director	Mr. Prashant Naik - Director	Mr. Prashant Naik - Director
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEFPJ6170D	AEFPJ6170D	ACDPN8729L	ACDPN8729L
Description of nature of transactions with related party	As Per Related party Transactions	As Per Related party Transactions	As Per Related party Transactions	As Per Related party Transactions
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	8		9	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Aravindkumar S R - Chief Financial Officer	Mr. Aravindkumar S R - Chief Financial Officer	Mrs. Manisha Naik Shirgaonkar - Company Secretary	Mrs. Manisha Naik Shirgaonkar - Company Secretary
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AVTPS9185J	AVTPS9185J	AUYPN5769M	AUYPN5769M
Description of nature of transactions with related party	As Per Related party Transactions	As Per Related party Transactions	As Per Related party Transactions	As Per Related party Transactions
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	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 related party [TextBlock]	Textual information (32) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (32)

Disclosure of related party [Text Block]

Related party information:

Related party information as required by Ind AS 24 is given below:

A.	Names of the related parties and their relationships:
i)	Ultimate Holding Company Indo National Limited
ii)	Holding Company Helios Strategic Systems Limited.
iii)	Joint Venturer with 49% ownership Kaman Aerospace Group Inc.
iv)	Associates (with whom transactions have taken place during the year) Kaman Aerosystems - Kaman Composites CT Kaman Composites - UK Limited
v)	Group Company of Joint Venture Company Exel Composites (Nanjing) Co. Ltd. Exel Composites UK Nanjing Jingheng Composite Material Co., Ltd
vi)	Key Management Personnel Mr. Shekhar Sardesai - Executive Vice Chairman and Managing Director

Mr. Vinay Jagtap - Executive Director

Mr. Prashant Naik - Director

Mr. AravindKumar S R - Chief Financial Officer

Mrs. Manisha Naik Shirgaonkar - Company Secretary

B

Transactions with related parties:

i) Details relating to parties referred to in items A (i), (ii), (iii), (iv) and (v) above:

Rupees in lakhs

Particulars	Name of the Related Party	March 31, 2022	March 31, 2021
1) Revenue			
Sale of goods	Kaman Composites - UK Limited	-	619.5
2) Expenses			
Purchase of raw material	Kaman Composites - UK Limited	-	0.05
	Kaman Composites - Vermont, Inc	15.48	-
	Exel Composites (Nanjing) Co. Ltd.	0.16	-
	Exel Composites UK	5.08	-
	Nanjing Jingheng Composite Material Co., Ltd	8.74	-
Purchase of services	Indo National Limited	-	-
	Kaman Composites - Vermont, Inc	-	1.83
Finance Cost	Shekhar Sardessai	9.75	9.75

		Helios Strategic systems Limited - Loan	127.46	144.56
		Helios Strategic systems Limited - Preference shares	96	96
	Expenses reimbursed	Indo National Limited	-	1.18
		Kaman Aerospace Group Inc.	4.26	-
	Interim dividend payout	Kaman Corporation Inc.	-	245
3)	Loan Received	Helios Strategic systems Limited	-	200
4)	Loan Repaid	Helios Strategic systems Limited	400	-
5)	Proceeds from issue of Equity Shares	Exel Composites Oyj	1,124.32	-
Rupees in lakhs				
	Particulars	Name of the Related Party	March 31, 2022	March 31, 2021
6)	Outstanding receivable / (payable) as at the end of the period			
	Kaman Composites - Vermont, Inc			
	- Trade payables		6.42	-
		Helios Strategic systems Limited		
	- Trade payables		-742.3	-1,146.59
		Kaman Composites		

		- UK Limited		
		- Trade payables	-	0.42
		- Trade receivables	-	332.55
		Exel Composites (Nanjing) Co. Ltd.		
		- Trade Payable	-0.16	-
		Nanjing Jingheng Composite Material Co., Ltd		
		- Trade Payable	-8.74	-
7)	Corporate guarantee from	Indo National Limited	2,040.00	4,040.00
ii)	Details relating to persons referred to in item A (vi) above:			
				Rupees in lakhs
	Remuneration to Key Management Personnel		March 31, 2022	March 31, 2021
	Managerial remuneration paid to Shekhar Sardessai		185.89	188.7
	(Executive Vice Chairman & Managing Director)			
	Salaries and other employee benefits to whole-time directors and executive officers		132.81	80.58
			318.7	269.28
	Outstanding receivable /		March	March

(payable)	31, 2022	31, 2021
Shekhar Sardessai	-80.18	-82.91
(Executive Vice Chairman & Managing Director)		
	-80.18	-82.91

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Indemnity for guarantees given by bank [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 contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Refer to child member	Refer to child member	(A) 1850.65	1743.65
Estimated financial effect of contingent liabilities	0	0	0	0

Footnotes

(A) Bank Guarantees issued by the bank on behalf of the Company

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Guarantee given for letter of credit [Member]		Other guarantees given [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 contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	(A) 211.84	388.99	(B) 500	0
Estimated financial effect of contingent liabilities	0	0	0	0

Footnotes

(A) Letter of Credit issued by the bank on behalf of the Company

(B) Corporate Guarantee on behalf of Joint venture

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 other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

[610500] Notes - Events after reporting period

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 events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

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

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (33) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 9.93	[INR/shares] 3.07
Total basic earnings (loss) per share	[INR/shares] 9.93	[INR/shares] 3.07
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 9.93	[INR/shares] 3.07
Total diluted earnings (loss) per share	[INR/shares] 9.93	[INR/shares] 3.07
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	9.93	3.07
Profit (loss), attributable to ordinary equity holders of parent entity	9.93	3.07
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	9.93	3.07
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	9.93	3.07
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 62,64,183	[shares] 62,64,183

Textual information (33)

Disclosure of earnings per share [Text Block]

Earnings per share:

Particulars	March 31, 2022	March 31, 2021
Profit for the year (Rupees in lakhs)	621.73	192.3
Weighted average number of equity shares	62,64,183	62,64,183
Nominal value of each equity shares	10	10
Basic and diluted earnings per share (in Rupees)	9.93	3.07

[610900] Notes - First time adoption

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 first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No