

WAAREE ENERGIES LIMITED
Consolidated Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Name of company | WAAREE ENERGIES LIMITED | |
| Corporate identity number | U29248MH1990PLC059463 | |
| Permanent account number of entity | AAACA4043J | |
| Address of registered office of company | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), | |
| Type of industry | Commercial and Industrial | |
| Period covered by financial statements | 01-04-2020 To 31-03-2021 | 01-04-2019 To 31-03-2020 |
| Date of start of reporting period | 01/04/2020 | 01/04/2019 |
| Date of end of reporting period | 31/03/2021 | 31/03/2020 |
| Nature of report standalone consolidated | Consolidated | |
| Content of report | Financial Statements | |
| Description of presentation currency | INR | |
| Level of rounding used in financial statements | Actual | |
| Type of cash flow statement | Indirect Method | |

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Auditors [Axis] | Column 1 |
|---|---|
| | 01/04/2020 to 31/03/2021 |
| Details regarding auditors [Abstract] | |
| Details regarding auditors [LineItems] | |
| Category of auditor | Auditors firm |
| Name of audit firm | SGCO & CO LLP |
| Name of auditor signing report | SURESH KUMAR PRAHLAD MURARKA |
| Firms registration number of audit firm | 112081W/W100184 |
| Membership number of auditor | 044739 |
| Address of auditors | 4A KALEDONIA HDIL 2ND FLOOR SAHAR ROAD NR ANDHERI STATION ANDHERI (E) MUMBAI 400069 |
| Permanent account number of auditor or auditor's firm | AAAFS7106D |
| SRN of form ADT-1 | R65108086 |
| Date of signing audit report by auditors | 23/07/2021 |
| Date of signing of balance sheet by auditors | 23/07/2021 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 |
|---|---|
| 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 AUDITORS REPORT

To the Members of Waaree Energies Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Waaree Energies Limited (hereinafter referred to as the 'Parent Company') and its subsidiaries (together referred to as "the Group"), its associates which comprise the consolidated Balance Sheet as at March 31, 2021, and the consolidated statement of Profit and Loss, (including other comprehensive income) and the consolidated cash flows Statement & the consolidated statement of changes in equity for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (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 and based on the consideration of the report of the other auditors on separate financial statements / consolidated financial statements and on the other financial information of the subsidiaries and associates, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') of their consolidated state of affairs (consolidated financial position) of the Group and its associates as at March 31, 2021, of consolidated profit, (consolidated financial performance including other comprehensive Income) and its consolidated cash flows and the consolidated changes in equity for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with the provisions of the Companies Act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Parent Company's Board of Directors is responsible for the other information. The other information comprises the Board's Report, but does not include the Consolidated Financial Statements, Standalone 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 Consolidated Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

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

The Parent Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Companies Act, 2013(hereinafter referred to as "the Act") that give a true and fair view of the consolidated state of affairs (consolidated financial position), consolidated profit or loss (consolidated financial performance including other comprehensive income), consolidated changes in equity and consolidated cash flows of the Group including its Associates in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting

frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating

effectively for ensuring 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, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Parent Company, as aforesaid.

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

The respective Board of Directors of the companies included in the Group and of its associates are responsible for overseeing the financial reporting process of the Group and of its associates.

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 Group 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 ability of the Group and its associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our

auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

(a) The financial statements / financial information of 9 subsidiaries/Step Down Subsidiaries, whose financial statements / financial information reflect total assets of Rs. 2629.24 millions as at 31st March, 2021, total revenues of Rs.185.47 millions and net cash inflows amounting to Rs.(262.26) millions for the year ended on that date, as considered in the consolidated financial statements, whose financial statements / financial information have not been audited by us. These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of the other auditors.

(b) The financial statements / financial information of 2 subsidiaries whose financial statements / financial information reflect total assets of Rs. 0.00 millions as at 31st March, 2021, total revenues of Rs. 42.76 millions and net cash inflows amounting to Rs. (1.15) millions for the year ended on that date, as considered in the consolidated financial statements, whose financial statements / financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-sections (3) and (11) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries is based solely on such unaudited financial statements / financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements and other financial information are not material to the Group.

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

Report on Other Legal and Regulatory Requirements

1 As required by Section 143(3) of the Act, we report, to the extent applicable, that:

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

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

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

(d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act.

(e) On the basis of the written representations received from the directors of the Parent Company as on 31st March, 2021 taken on record by the Board of Directors of the Parent Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate report in Annexure.

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

i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group – Refer Note 42 to the consolidated financial statements.

ii. The Group and its associates did not have any material foreseeable losses on long-term contracts including derivative contracts.

iii. There were no amount which were required to be transferred to the Investor Education and Protection Fund by the company by the Parent Company and its subsidiary companies incorporated in India.

2. In respect of companies where managerial remuneration is within limit :

As required by section 197(16) of the act, based on our audit we report that the Parent company paid remuneration to their directors during the year in accordance with the provisions of and the limit laid down under section 197 read with Schedule V to the Act.

For SGCO & CO LLP

Chartered Accountants

Firm's Registration No.112081W/W100184

Suresh Murarka

Partner

Mem.No. 044739

UDIN : 21044739AAAANY6827

Place : Mumbai

Date : 23rd July 2021

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

Report on the Internal Financial Controls 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 financial statements of Waaree Energies Limited ("the Parent Company") as of and for the year ended 31 March 2021, we have audited the internal financial controls over financial reporting of the Parent Company, its subsidiary companies and its associates which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Parent Company, its subsidiary companies and its associates, which are incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal controls over financial reporting criteria established by these companies incorporated in India considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("the Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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 ("the Act").

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control 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 consolidated financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial controls 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 controls over financial reporting includes those policies and procedures that:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Parent Company and its subsidiary companies which are companies incorporated in India, have, in all material respects, have an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For SGCO & CO LLP

Chartered Accountants

Firm's Registration No.112081W/W100184

Suresh Murarka

Partner

Mem.No. 044739

UDIN : 21044739AAAANY6827

Place : Mumbai

Date : 23rd July 2021

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

| | 31/03/2021 | 31/03/2020 | 31/03/2019 |
|--|-----------------|---------------|---------------|
| Balance sheet [Abstract] | | | |
| Assets [Abstract] | | | |
| Non-current assets [Abstract] | | | |
| Property, plant and equipment | 271,14,92,060 | 140,71,48,113 | 89,92,58,876 |
| Capital work-in-progress | 1,31,92,150 | 37,31,28,551 | |
| Investment property | 34,75,791 | 34,75,791 | |
| Goodwill | 7,03,09,144 | 5,63,11,868 | 11,18,833 |
| Other intangible assets | 6,21,42,771 | 4,99,79,788 | 3,70,98,324 |
| Intangible assets under development | 1,51,89,374 | 2,90,92,873 | |
| Non-current financial assets [Abstract] | | | |
| Non-current investments | 82,00,00,000 | 82,00,01,000 | |
| Trade receivables, non-current | 5,16,59,197 | 5,78,92,312 | |
| Loans, non-current | 0 | 0 | |
| Other non-current financial assets | 39,32,89,176 | 39,06,97,850 | |
| Total non-current financial assets | 126,49,48,373 | 126,85,91,162 | |
| Deferred tax assets (net) | 0 | 0 | |
| Other non-current assets | 97,09,82,627 | 12,23,35,198 | |
| Total non-current assets | 511,17,32,290 | 331,00,63,344 | |
| Current assets [Abstract] | | | |
| Inventories | 368,00,19,022 | 243,10,51,635 | |
| Current financial assets [Abstract] | | | |
| Current investments | 33,44,44,705 | 3,45,67,485 | |
| Trade receivables, current | 118,24,20,865 | 140,24,05,354 | |
| Cash and cash equivalents | 12,81,96,212 | 33,94,54,492 | |
| Bank balance other than cash and cash equivalents | 97,38,81,683 | 44,75,07,004 | |
| Loans, current | 47,92,53,668 | 57,14,99,337 | |
| Other current financial assets | 24,85,27,362 | 40,36,34,479 | |
| Total current financial assets | 334,67,24,495 | 319,90,68,151 | |
| Other current assets | 67,20,83,585 | 44,21,96,978 | |
| Total current assets | 769,88,27,102 | 607,23,16,764 | |
| Total assets | 1,281,05,59,392 | 938,23,80,108 | |
| Equity and liabilities [Abstract] | | | |
| Equity [Abstract] | | | |
| Equity attributable to owners of parent [Abstract] | | | |
| Equity share capital | 197,13,84,920 | 197,13,84,920 | 197,13,84,920 |
| Other equity | 147,98,14,232 | 101,73,63,765 | |
| Total equity attributable to owners of parent | 345,11,99,152 | 298,87,48,685 | |
| Non controlling interest | 40,17,17,358 | 41,62,65,215 | |
| Total equity | 385,29,16,510 | 340,50,13,900 | |
| Liabilities [Abstract] | | | |
| Non-current liabilities [Abstract] | | | |
| Non-current financial liabilities [Abstract] | | | |
| Borrowings, non-current | 197,12,90,302 | 71,31,92,091 | |
| Other non-current financial liabilities | 44,36,98,539 | 27,40,10,148 | |
| Total non-current financial liabilities | 241,49,88,841 | 98,72,02,239 | |
| Provisions, non-current | 32,55,03,595 | 25,87,18,233 | |
| Deferred tax liabilities (net) | 4,07,23,665 | 2,18,18,955 | |
| Other non-current liabilities | 1,38,91,374 | 97,94,971 | |
| Total non-current liabilities | 279,51,07,475 | 127,75,34,398 | |
| Current liabilities [Abstract] | | | |
| Current financial liabilities [Abstract] | | | |
| Borrowings, current | 54,73,20,994 | 20,44,23,469 | |
| Trade payables, current | 437,26,89,501 | 291,80,90,434 | |
| Other current financial liabilities | 52,40,67,862 | 51,83,44,912 | |
| Total current financial liabilities | 544,40,78,357 | 364,08,58,815 | |
| Other current liabilities | 57,80,71,511 | 92,39,54,506 | |
| Provisions, current | 14,03,85,539 | 13,50,18,489 | |
| Total current liabilities | 616,25,35,407 | 469,98,31,810 | |
| Total liabilities | 895,76,42,882 | 597,73,66,208 | |
| Total equity and liabilities | 1,281,05,59,392 | 938,23,80,108 | |

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

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares [Member] | | Equity shares 1 [Member] | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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] 2.46 | [INR/shares] 2.26 | [INR/shares] 2.46 | [INR/shares] 2.26 |
| Total basic earnings (loss) per share | [INR/shares] 2.46 | [INR/shares] 2.26 | [INR/shares] 2.46 | [INR/shares] 2.26 |
| Diluted earnings per share [Abstract] | | | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] 2.46 | [INR/shares] 2.26 | [INR/shares] 2.46 | [INR/shares] 2.26 |
| Total diluted earnings (loss) per share | [INR/shares] 2.46 | [INR/shares] 2.26 | [INR/shares] 2.46 | [INR/shares] 2.26 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Statement of profit and loss [Abstract] | | |
| Income [Abstract] | | |
| Revenue from operations | 1,952,77,62,121 | 1,995,78,27,046 |
| Other income | 40,59,40,899 | 25,52,88,775 |
| Total income | 1,993,37,03,020 | 2,021,31,15,821 |
| Expenses [Abstract] | | |
| Cost of materials consumed | 1,261,90,85,122 | 1,432,43,61,540 |
| Purchases of stock-in-trade | 422,62,60,037 | 216,40,09,388 |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade | -73,08,19,433 | -19,11,61,788 |
| Employee benefit expense | 48,09,15,280 | 54,66,11,597 |
| Finance costs | 29,65,86,082 | 32,62,71,410 |
| Depreciation, depletion and amortisation expense | 28,53,98,372 | 26,80,91,774 |
| Other expenses | 208,37,87,289 | 219,53,76,111 |
| Total expenses | 1,926,12,12,749 | 1,963,35,60,032 |
| Profit before exceptional items and tax | 67,24,90,271 | 57,95,55,789 |
| Exceptional items before tax | 4,05,59,361 | 0 |
| Total profit before tax | 71,30,49,632 | 57,95,55,789 |
| Tax expense [Abstract] | | |
| Current tax | 21,93,03,777 | 18,49,32,433 |
| Deferred tax | 1,85,46,529 | -2,35,10,541 |
| Total tax expense | 23,78,50,306 | 16,14,21,892 |
| Total profit (loss) for period from continuing operations | 47,51,99,326 | 41,81,33,897 |
| Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | -23,754 |
| Total profit (loss) for period | 47,51,99,326 | 41,81,10,143 |
| Profit or loss, attributable to owners of parent | 48,50,86,653 | 44,52,31,292 |
| Profit or loss, attributable to non-controlling interests | -98,87,327 | -2,71,21,149 |
| 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] | | |
| Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract] | | |
| Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans | 16,12,956 | -30,09,562 |
| Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments | 0 | -16,06,883 |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others | -3,58,191 | 7,57,597 |
| Total other comprehensive income that will not be reclassified to profit or loss, net of tax | 12,54,765 | -38,58,848 |
| Total other comprehensive income that will be reclassified to profit or loss, net of tax | 0 | 0 |
| Total other comprehensive income | 12,54,765 | -38,58,848 |
| Other comprehensive income attributable to net of tax [Abstract] | | |
| Other Comprehensive income, attributable to owners of parent | 11,68,009 | -38,58,848 |
| Other Comprehensive income, attributable to non-controlling interests | 86,756 | 0 |
| Total comprehensive income | 47,64,54,091 | 41,42,51,295 |
| Comprehensive income attributable to net of tax [Abstract] | | |
| Comprehensive income, attributable to owners of parent | 48,62,54,662 | 44,13,72,444 |
| Comprehensive income, attributable to non-controlling interests | -98,00,571 | -2,71,21,149 |
| 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 | 12,54,765 | -38,58,848 |
| Other comprehensive income attributable to [Abstract] | | |
| Other Comprehensive income, attributable to owners of parent | 11,68,009 | -38,58,848 |
| Other Comprehensive income, attributable to non-controlling interests | 86,756 | 0 |
| Total comprehensive income | 47,64,54,091 | 41,42,51,295 |
| Comprehensive income attributable to [Abstract] | | |
| Comprehensive income, attributable to owners of parent | 48,62,54,662 | 44,13,72,444 |
| Comprehensive income, attributable to non-controlling interests | -98,00,571 | -2,71,21,149 |

| | | |
|--|-------------------|-------------------|
| Earnings per share explanatory [TextBlock] | | |
| Earnings per share [Abstract] | | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] 2.46 | [INR/shares] 2.26 |
| Total basic earnings (loss) per share | [INR/shares] 2.46 | [INR/shares] 2.26 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] 2.46 | [INR/shares] 2.26 |
| Total diluted earnings (loss) per share | [INR/shares] 2.46 | [INR/shares] 2.26 |

[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 INR

| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis] | Column 1 | |
|---|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | - Income tax effect on above | - Income tax effect on above |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others | -3,58,191 | 7,57,597 |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Equity [Member] | | | Equity attributable to the equity holders of the parent [Member] |
|---|--------------------------|--------------------------|------------|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Balance at beginning of period (if restatement is applicable) | 0 | 0 | | 0 |
| Adjustments to equity for restatement [Abstract] | | | | |
| Effect of changes in accounting policy | 0 | 0 | | 0 |
| Correction of prior period errors | 0 | 0 | | 0 |
| Adjustments to equity for restatement | 0 | 0 | | 0 |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 47,51,99,326 | 41,81,10,143 | | 47,51,99,326 |
| Changes in comprehensive income components | 11,68,009 | -38,58,848 | | 11,68,009 |
| Total comprehensive income | 47,63,67,335 | 41,42,51,295 | | 47,63,67,335 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 18,75,00,000 | 0 | | 18,75,00,000 |
| Deductions to reserves [Abstract] | | | | |
| Securities premium adjusted bonus shares | 0 | 0 | | 0 |
| Securities premium adjusted writing off preliminary expenses | 0 | 0 | | 0 |
| Securities premium adjusted writing off discount expenses issue shares debentures | 0 | 0 | | 0 |
| Securities premium adjusted premium payable redemption preference shares debentures | 0 | 0 | | 0 |
| Securities premium adjusted purchase own shares other securities under section 68 | 0 | 0 | | 0 |
| Other utilisation of securities premium if permitted | 0 | 0 | | 0 |
| Other deductions to reserves | 18,75,00,000 | 6,85,532 | | 18,75,00,000 |
| Total deductions to reserves | 18,75,00,000 | 6,85,532 | | 18,75,00,000 |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Interim dividend appropriation [Abstract] | | | | |
| Interim equity dividend appropriation | 0 | 0 | | 0 |
| Interim special dividend appropriation | 0 | 0 | | 0 |
| Total interim dividend appropriation | 0 | 0 | | 0 |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | 0 | 0 | | 0 |
| Final special dividend appropriation | 0 | 0 | | 0 |
| Total final dividend appropriation | 0 | 0 | | 0 |
| Total dividend appropriation | 0 | 0 | | 0 |
| Equity dividend tax appropriation | 0 | 0 | | 0 |
| Other appropriations | 0 | 0 | | 0 |
| Transfer to Retained earnings | 0 | 0 | | 0 |
| Total appropriations for dividend, dividend tax and retained earnings | 0 | 0 | | 0 |
| Appropriation towards bonus shares | 0 | 0 | | 0 |
| Increase (decrease) through other contributions by owners, equity | 0 | 0 | | 0 |
| Increase (decrease) through other distributions to owners, equity | 0 | 0 | | 0 |

| | | | | |
|--|---------------|---------------|--------------|---------------|
| Increase (decrease) through other changes, equity | 98,87,327 | 2,71,21,149 | | 98,87,327 |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | 0 | 0 | | 0 |
| Other changes in equity, others | -2,38,04,195 | -3,02,16,443 | | -2,38,04,195 |
| Total other changes in equity | -1,39,16,868 | -37,80,826 | | -1,39,16,868 |
| Total increase (decrease) in equity | 46,24,50,467 | 41,04,70,469 | | 46,24,50,467 |
| Other equity at end of period | 147,98,14,232 | 101,73,63,765 | 60,68,93,296 | 147,98,14,232 |

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Equity attributable to the equity holders of the parent [Member] | | Reserves [Member] | |
|--|--|------------|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Balance at beginning of period (if restatement is applicable) | 0 | | 0 | 0 |
| Adjustments to equity for restatement [Abstract] | | | | |
| Effect of changes in accounting policy | 0 | | 0 | 0 |
| Correction of prior period errors | 0 | | 0 | 0 |
| Adjustments to equity for restatement | 0 | | 0 | 0 |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 41,81,10,143 | | 47,51,99,326 | 41,81,10,143 |
| Changes in comprehensive income components | -38,58,848 | | 0 | 0 |
| Total comprehensive income | 41,42,51,295 | | 47,51,99,326 | 41,81,10,143 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 0 | | 18,75,00,000 | 0 |
| Deductions to reserves [Abstract] | | | | |
| Securities premium adjusted bonus shares | 0 | | | |
| Securities premium adjusted writing off preliminary expenses | 0 | | | |
| Securities premium adjusted writing off discount expenses issue shares debentures | 0 | | | |
| Securities premium adjusted premium payable redemption preference shares debentures | 0 | | | |
| Securities premium adjusted purchase own shares other securities under section 68 | 0 | | | |
| Other utilisation of securities premium if permitted | 0 | | 0 | 0 |
| Other deductions to reserves | 6,85,532 | | 18,75,00,000 | 6,85,532 |
| Total deductions to reserves | 6,85,532 | | 18,75,00,000 | 6,85,532 |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Interim dividend appropriation [Abstract] | | | | |
| Interim equity dividend appropriation | 0 | | 0 | 0 |
| Interim special dividend appropriation | 0 | | 0 | 0 |
| Total interim dividend appropriation | 0 | | 0 | 0 |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | 0 | | 0 | 0 |
| Final special dividend appropriation | 0 | | 0 | 0 |
| Total final dividend appropriation | 0 | | 0 | 0 |
| Total dividend appropriation | 0 | | 0 | 0 |
| Equity dividend tax appropriation | 0 | | 0 | 0 |
| Other appropriations | 0 | | 0 | 0 |
| Transfer to Retained earnings | 0 | | 0 | 0 |
| Total appropriations for dividend, dividend tax and retained earnings | 0 | | 0 | 0 |
| Appropriation towards bonus shares | 0 | | 0 | 0 |
| Increase (decrease) through other contributions by owners, equity | 0 | | 0 | 0 |
| Increase (decrease) through other distributions to owners, equity | 0 | | 0 | 0 |
| Increase (decrease) through other changes, equity | 2,71,21,149 | | 98,87,327 | 2,71,21,149 |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | 0 | | 0 | 0 |
| Other changes in equity, others | -3,02,16,443 | | -2,38,04,195 | -3,02,16,443 |

| | | | | |
|-------------------------------------|---------------|--------------|---------------|---------------|
| Total other changes in equity | -37,80,826 | | -1,39,16,868 | -37,80,826 |
| Total increase (decrease) in equity | 41,04,70,469 | | 46,12,82,458 | 41,43,29,317 |
| Other equity at end of period | 101,73,63,765 | 60,68,93,296 | 147,95,05,706 | 101,82,23,248 |

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Reserves [Member] | Capital reserves [Member] | | |
|--|-------------------|---------------------------|--------------------------|------------|
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Balance at beginning of period (if restatement is applicable) | | 0 | 0 | |
| Adjustments to equity for restatement [Abstract] | | | | |
| Effect of changes in accounting policy | | 0 | 0 | |
| Correction of prior period errors | | 0 | 0 | |
| Adjustments to equity for restatement | | 0 | 0 | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | | 0 | 0 | |
| Changes in comprehensive income components | | 0 | 0 | |
| Total comprehensive income | | 0 | 0 | |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | | 0 | 0 | |
| Deductions to reserves [Abstract] | | | | |
| Other utilisation of securities premium if permitted | | 0 | 0 | |
| Other deductions to reserves | | 0 | 0 | |
| Total deductions to reserves | | 0 | 0 | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Interim dividend appropriation [Abstract] | | | | |
| Interim equity dividend appropriation | | 0 | 0 | |
| Interim special dividend appropriation | | 0 | 0 | |
| Total interim dividend appropriation | | 0 | 0 | |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | | 0 | 0 | |
| Final special dividend appropriation | | 0 | 0 | |
| Total final dividend appropriation | | 0 | 0 | |
| Total dividend appropriation | | 0 | 0 | |
| Equity dividend tax appropriation | | 0 | 0 | |
| Other appropriations | | 0 | 0 | |
| Transfer to Retained earnings | | 0 | 0 | |
| Total appropriations for dividend, dividend tax and retained earnings | | 0 | 0 | |
| Appropriation towards bonus shares | | 0 | 0 | |
| Increase (decrease) through other contributions by owners, equity | | 0 | 0 | |
| Increase (decrease) through other distributions to owners, equity | | 0 | 0 | |
| Increase (decrease) through other changes, equity | | 0 | 0 | |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | | 0 | 0 | |
| Other changes in equity, others | | 0 | 0 | |
| Total other changes in equity | | 0 | 0 | |
| Total increase (decrease) in equity | | 0 | 0 | |
| Other equity at end of period | 60,38,93,931 | 44,01,071 | 44,01,071 | 44,01,071 |

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Debenture redemption reserve [Member] | | | Foreign currency translation reserve [Member] |
|--|---------------------------------------|--------------------------|--------------|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Balance at beginning of period (if restatement is applicable) | 0 | 0 | | 0 |
| Adjustments to equity for restatement [Abstract] | | | | |
| Effect of changes in accounting policy | 0 | 0 | | 0 |
| Correction of prior period errors | 0 | 0 | | 0 |
| Adjustments to equity for restatement | 0 | 0 | | 0 |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 0 | 0 | | 0 |
| Changes in comprehensive income components | 0 | 0 | | 0 |
| Total comprehensive income | 0 | 0 | | 0 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 18,75,00,000 | 0 | | 0 |
| Deductions to reserves [Abstract] | | | | |
| Other utilisation of securities premium if permitted | 0 | 0 | | 0 |
| Other deductions to reserves | 0 | 0 | | 0 |
| Total deductions to reserves | 0 | 0 | | 0 |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Interim dividend appropriation [Abstract] | | | | |
| Interim equity dividend appropriation | 0 | 0 | | 0 |
| Interim special dividend appropriation | 0 | 0 | | 0 |
| Total interim dividend appropriation | 0 | 0 | | 0 |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | 0 | 0 | | 0 |
| Final special dividend appropriation | 0 | 0 | | 0 |
| Total final dividend appropriation | 0 | 0 | | 0 |
| Total dividend appropriation | 0 | 0 | | 0 |
| Equity dividend tax appropriation | 0 | 0 | | 0 |
| Other appropriations | 0 | 0 | | 0 |
| Transfer to Retained earnings | 5,85,00,000 | 7,90,00,000 | | 0 |
| Total appropriations for dividend, dividend tax and retained earnings | 5,85,00,000 | 7,90,00,000 | | 0 |
| Appropriation towards bonus shares | 0 | 0 | | 0 |
| Increase (decrease) through other contributions by owners, equity | 0 | 0 | | 0 |
| Increase (decrease) through other distributions to owners, equity | 0 | 0 | | 0 |
| Increase (decrease) through other changes, equity | 0 | 0 | | 0 |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | 0 | 0 | | 0 |
| Other changes in equity, others | 0 | 0 | | 0 |
| Total other changes in equity | 12,90,00,000 | -7,90,00,000 | | 0 |
| Total increase (decrease) in equity | 12,90,00,000 | -7,90,00,000 | | 0 |
| Other equity at end of period | 18,75,00,000 | 5,85,00,000 | 13,75,00,000 | -14,28,710 |

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Foreign currency translation reserve [Member] | | Retained earnings [Member] | |
|--|---|------------|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Balance at beginning of period (if restatement is applicable) | 0 | | 0 | 0 |
| Adjustments to equity for restatement [Abstract] | | | | |
| Effect of changes in accounting policy | 0 | | 0 | 0 |
| Correction of prior period errors | 0 | | 0 | 0 |
| Adjustments to equity for restatement | 0 | | 0 | 0 |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 0 | | 47,51,99,326 | 41,81,10,143 |
| Changes in comprehensive income components | 0 | | 0 | 0 |
| Total comprehensive income | 0 | | 47,51,99,326 | 41,81,10,143 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 0 | | 0 | 0 |
| Deductions to reserves [Abstract] | | | | |
| Other utilisation of securities premium if permitted | 0 | | 0 | 0 |
| Other deductions to reserves | 6,85,532 | | 18,75,00,000 | 0 |
| Total deductions to reserves | 6,85,532 | | 18,75,00,000 | 0 |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Interim dividend appropriation [Abstract] | | | | |
| Interim equity dividend appropriation | 0 | | 0 | 0 |
| Interim special dividend appropriation | 0 | | 0 | 0 |
| Total interim dividend appropriation | 0 | | 0 | 0 |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | 0 | | 0 | 0 |
| Final special dividend appropriation | 0 | | 0 | 0 |
| Total final dividend appropriation | 0 | | 0 | 0 |
| Total dividend appropriation | 0 | | 0 | 0 |
| Equity dividend tax appropriation | 0 | | 0 | 0 |
| Other appropriations | 0 | | 0 | 0 |
| Transfer to Retained earnings | 0 | | -5,85,00,000 | -7,90,00,000 |
| Total appropriations for dividend, dividend tax and retained earnings | 0 | | -5,85,00,000 | -7,90,00,000 |
| Appropriation towards bonus shares | 0 | | 0 | 0 |
| Increase (decrease) through other contributions by owners, equity | 0 | | 0 | 0 |
| Increase (decrease) through other distributions to owners, equity | 0 | | 0 | 0 |
| Increase (decrease) through other changes, equity | 0 | | 98,87,327 | 2,71,21,149 |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | 0 | | 0 | 0 |
| Other changes in equity, others | 0 | | -2,38,04,195 | -3,02,16,443 |
| Total other changes in equity | -6,85,532 | | -14,29,16,868 | 7,59,04,706 |
| Total increase (decrease) in equity | -6,85,532 | | 33,22,82,458 | 49,40,14,849 |
| Other equity at end of period | -14,28,710 | -7,43,178 | 128,90,33,345 | 95,67,50,887 |

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Retained earnings [Member] | Other retained earning [Member] | | |
|--|-------------------------------|---------------------------------|--------------------------------|--------------|
| | | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Balance at beginning of period (if restatement is applicable) | | 0 | 0 | |
| Adjustments to equity for restatement [Abstract] | | | | |
| Effect of changes in accounting policy | | 0 | 0 | |
| Correction of prior period errors | | 0 | 0 | |
| Adjustments to equity for restatement | | 0 | 0 | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | | 47,51,99,326 | 41,81,10,143 | |
| Changes in comprehensive income components | | 0 | 0 | |
| Total comprehensive income | | 47,51,99,326 | 41,81,10,143 | |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | | 0 | 0 | |
| Deductions to reserves [Abstract] | | | | |
| Other utilisation of securities premium if permitted | | 0 | 0 | |
| Other deductions to reserves | | 18,75,00,000 | 0 | |
| Total deductions to reserves | | 18,75,00,000 | 0 | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Interim dividend appropriation [Abstract] | | | | |
| Interim equity dividend appropriation | | 0 | 0 | |
| Interim special dividend appropriation | | 0 | 0 | |
| Total interim dividend appropriation | | 0 | 0 | |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | | 0 | 0 | |
| Final special dividend appropriation | | 0 | 0 | |
| Total final dividend appropriation | | 0 | 0 | |
| Total dividend appropriation | | 0 | 0 | |
| Equity dividend tax appropriation | | 0 | 0 | |
| Other appropriations | | 0 | 0 | |
| Transfer to Retained earnings | | -5,85,00,000 | -7,90,00,000 | |
| Total appropriations for dividend, dividend tax and retained earnings | | -5,85,00,000 | -7,90,00,000 | |
| Appropriation towards bonus shares | | 0 | 0 | |
| Increase (decrease) through other contributions by owners, equity | | 0 | 0 | |
| Increase (decrease) through other distributions to owners, equity | | 0 | 0 | |
| Increase (decrease) through other changes, equity | | 98,87,327 | 2,71,21,149 | |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | | 0 | 0 | |
| Other changes in equity, others | | -2,38,04,195 | -3,02,16,443 | |
| Total other changes in equity | | -14,29,16,868 | 7,59,04,706 | |
| Total increase (decrease) in equity | | 33,22,82,458 | 49,40,14,849 | |
| Other equity at end of period | 46,27,36,038 | 128,90,33,345 | 95,67,50,887 | 46,27,36,038 |

Statement of changes in equity [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Other equity components [Member] | | | Other comprehensive income, others [Member] |
|--|----------------------------------|--------------------------|------------|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Balance at beginning of period (if restatement is applicable) | 0 | 0 | | 0 |
| Adjustments to equity for restatement [Abstract] | | | | |
| Effect of changes in accounting policy | 0 | 0 | | 0 |
| Correction of prior period errors | 0 | 0 | | 0 |
| Adjustments to equity for restatement | 0 | 0 | | 0 |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 0 | 0 | | 0 |
| Changes in comprehensive income components | 11,68,009 | -38,58,848 | | 11,68,009 |
| Total comprehensive income | 11,68,009 | -38,58,848 | | 11,68,009 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 0 | 0 | | 0 |
| Deductions to reserves [Abstract] | | | | |
| Securities premium adjusted bonus shares | 0 | 0 | | 0 |
| Securities premium adjusted writing off preliminary expenses | 0 | 0 | | 0 |
| Securities premium adjusted writing off discount expenses issue shares debentures | 0 | 0 | | 0 |
| Securities premium adjusted premium payable redemption preference shares debentures | 0 | 0 | | 0 |
| Securities premium adjusted purchase own shares other securities under section 68 | 0 | 0 | | 0 |
| Other utilisation of securities premium if permitted | 0 | 0 | | 0 |
| Other deductions to reserves | 0 | 0 | | 0 |
| Total deductions to reserves | 0 | 0 | | 0 |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Interim dividend appropriation [Abstract] | | | | |
| Interim equity dividend appropriation | 0 | 0 | | 0 |
| Interim special dividend appropriation | 0 | 0 | | 0 |
| Total interim dividend appropriation | 0 | 0 | | 0 |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | 0 | 0 | | 0 |
| Final special dividend appropriation | 0 | 0 | | 0 |
| Total final dividend appropriation | 0 | 0 | | 0 |
| Total dividend appropriation | 0 | 0 | | 0 |
| Equity dividend tax appropriation | 0 | 0 | | 0 |
| Other appropriations | 0 | 0 | | 0 |
| Transfer to Retained earnings | 0 | 0 | | 0 |
| Total appropriations for dividend, dividend tax and retained earnings | 0 | 0 | | 0 |
| Appropriation towards bonus shares | 0 | 0 | | 0 |
| Increase (decrease) through other contributions by owners, equity | 0 | 0 | | 0 |
| Increase (decrease) through other distributions to owners, equity | 0 | 0 | | 0 |
| Increase (decrease) through other changes, equity | 0 | 0 | | 0 |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | 0 | 0 | | 0 |

| | | | | |
|-------------------------------------|-----------|------------|-----------|-----------|
| Other changes in equity, others | 0 | 0 | | 0 |
| Total other changes in equity | 0 | 0 | | 0 |
| Total increase (decrease) in equity | 11,68,009 | -38,58,848 | | 11,68,009 |
| Other equity at end of period | 3,08,526 | -8,59,483 | 29,99,365 | 3,08,526 |

Statement of changes in equity [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Other comprehensive income, others [Member] | |
|--|---|------------|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Other equity [Abstract] | | |
| Statement of changes in equity [Line items] | | |
| Equity [Abstract] | | |
| Balance at beginning of period (if restatement is applicable) | 0 | |
| Adjustments to equity for restatement [Abstract] | | |
| Effect of changes in accounting policy | 0 | |
| Correction of prior period errors | 0 | |
| Adjustments to equity for restatement | 0 | |
| Changes in equity [Abstract] | | |
| Comprehensive income [Abstract] | | |
| Profit (loss) for period | 0 | |
| Changes in comprehensive income components | -38,58,848 | |
| Total comprehensive income | -38,58,848 | |
| Other changes in equity [Abstract] | | |
| Other additions to reserves | 0 | |
| Deductions to reserves [Abstract] | | |
| Securities premium adjusted bonus shares | 0 | |
| Securities premium adjusted writing off preliminary expenses | 0 | |
| Securities premium adjusted writing off discount expenses issue shares debentures | 0 | |
| Securities premium adjusted premium payable redemption preference shares debentures | 0 | |
| Securities premium adjusted purchase own shares other securities under section 68 | 0 | |
| Other utilisation of securities premium if permitted | 0 | |
| Other deductions to reserves | 0 | |
| Total deductions to reserves | 0 | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | |
| Dividend appropriation [Abstract] | | |
| Interim dividend appropriation [Abstract] | | |
| Interim equity dividend appropriation | 0 | |
| Interim special dividend appropriation | 0 | |
| Total interim dividend appropriation | 0 | |
| Final dividend appropriation [Abstract] | | |
| Final equity dividend appropriation | 0 | |
| Final special dividend appropriation | 0 | |
| Total final dividend appropriation | 0 | |
| Total dividend appropriation | 0 | |
| Equity dividend tax appropriation | 0 | |
| Other appropriations | 0 | |
| Transfer to Retained earnings | 0 | |
| Total appropriations for dividend, dividend tax and retained earnings | 0 | |
| Appropriation towards bonus shares | 0 | |
| Increase (decrease) through other contributions by owners, equity | 0 | |
| Increase (decrease) through other distributions to owners, equity | 0 | |
| Increase (decrease) through other changes, equity | 0 | |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | 0 | |
| Other changes in equity, others | 0 | |
| Total other changes in equity | 0 | |
| Total increase (decrease) in equity | -38,58,848 | |
| Other equity at end of period | -8,59,483 | 29,99,365 |

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
|---|---|---|-------------------|
| 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 | 71,30,49,632 | 57,95,55,789 | |
| Adjustments for reconcile profit (loss) [Abstract] | | | |
| Adjustments for decrease (increase) in inventories | -98,64,69,795 | -143,17,43,810 | |
| Adjustments for decrease (increase) in trade receivables, current | 20,89,43,730 | 84,94,32,410 | |
| Adjustments for decrease (increase) in other current assets | -8,35,15,203 | 23,07,31,858 | |
| Adjustments for decrease (increase) in other non-current assets | -2,71,81,614 | 0 | |
| Adjustments for other financial assets, non-current | 1,72,73,873 | 85,18,538 | |
| Adjustments for other financial assets, current | 20,40,00,072 | -19,79,83,202 | |
| Adjustments for increase (decrease) in trade payables, current | 83,46,82,372 | -16,92,22,257 | |
| Adjustments for increase (decrease) in other current liabilities | -34,17,86,605 | 21,15,62,357 | |
| Adjustments for depreciation and amortisation expense | 28,53,98,372 | 26,80,91,774 | |
| Adjustments for provisions, current | 8,55,61,917 | 10,78,02,951 | |
| Adjustments for provisions, non-current | -3,10,615 | -60,56,301 | |
| Adjustments for other financial liabilities, current | -5,57,14,241 | -12,74,85,596 | |
| Adjustments for fair value losses (gains) | -31,37,275 | -16,88,674 | |
| Other adjustments to reconcile profit (loss) | -1,09,67,125 | 48,67,473 | |
| Total adjustments for reconcile profit (loss) | 12,67,77,863 | -25,31,72,479 | |
| Net cash flows from (used in) operations | 83,98,27,495 | 32,63,83,310 | |
| Interest paid | -22,53,28,583 | -24,59,60,994 | |
| Interest received | -17,29,68,259 | -13,69,51,427 | |
| Income taxes paid (refund) | 21,47,49,828 | 11,56,46,609 | |
| Other inflows (outflows) of cash | 2 | -1 | |
| Net cash flows from (used in) operating activities | 67,74,37,993 | 31,97,46,267 | |
| Cash flows from used in investing activities [Abstract] | | | |
| Cash flows from losing control of subsidiaries or other businesses | 23,77,500 | 0 | |
| Cash flows used in obtaining control of subsidiaries or other businesses | 1,87,44,562 | 19,61,30,309 | |
| Proceeds from sales of property, plant and equipment | 4,91,91,881 | 11,37,51,088 | |
| Purchase of property, plant and equipment | 74,86,09,254 | 28,21,81,254 | |
| Interest received | 17,29,68,259 | 13,69,51,427 | |
| Other inflows (outflows) of cash | -195,94,01,286 | 52,44,41,666 | |
| Net cash flows from (used in) investing activities | -250,22,17,462 | 29,68,32,618 | |
| Cash flows from used in financing activities [Abstract] | | | |
| Proceeds from borrowings | 165,04,99,610 | 0 | |
| Repayments of borrowings | 0 | 19,51,79,975 | |
| Payments of lease liabilities | -18,83,50,162 | 5,99,62,780 | |
| Interest paid | 22,53,28,583 | 24,59,60,994 | |
| Net cash flows from (used in) financing activities | 161,35,21,189 | -50,11,03,749 | |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -21,12,58,280 | 11,54,75,136 | |
| Net increase (decrease) in cash and cash equivalents | -21,12,58,280 | 11,54,75,136 | |
| Cash and cash equivalents cash flow statement at end of period | 12,81,96,212 | 33,94,54,492 | 22,39,79,356 |

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Disclosure of significant accounting policies [TextBlock] | Textual information (2) [See below] | Textual information (3) [See below] |

Textual information (2)

Disclosure of significant accounting policies [Text Block]

Note 1: Significant Accounting Policies

A. Basis of Preparation of Consolidated Financial Statements

The consolidated financial statements of the Company have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") notified under the Companies (Accounting Standards) Rules, 2015. The consolidated financial statements have been prepared under the historical cost convention with the exception of certain financial assets and liabilities which have been measured at fair value, on an accrual basis of accounting. All the assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in as per the guidance set out in Schedule III to the Act. Based on nature of services, the Company ascertained its operating cycle as 12 months for the purpose of current and non-current classification of asset and liabilities. The Company's consolidated financial statements are reported in Indian Rupees, which is also the Company's functional currency, and all values are rounded to the nearest millions (INR 000,000), except when otherwise indicated.

B. Principles of Consolidation

The Consolidated Financial Statements comprise of the financial statements of Waaree Energies Limited and its subsidiaries and associates. The financial statements have been prepared on the following basis:

Subsidiaries :

a) The financial statements of the Company and its subsidiary companies have been consolidated on a line by line basis by adding together the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances / transactions and elimination of resulting unrealized profits / losses in accordance with Indian Accounting Standard ('Ind AS') - 110 'Consolidated Financial Statements' .

b) In case of foreign subsidiaries, being non-integral foreign operations, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognised in the Foreign Currency Translation Reserve.

c) Goodwill on consolidation represents the excess of cost of acquisition at each point of time of making the investment in the subsidiary Group's share in the net worth of a subsidiary, as per Indian Accounting Standard (Ind AS) 110 "Consolidated Financial Statements". For this purpose, the Group's share of net worth is determined on the basis of the latest financial statements, prior to the acquisition, after making necessary adjustments for material events between the date of such financial statements and the date of respective acquisition.

d) Minority interest in net profits or losses of consolidated subsidiaries for the year is identified and adjusted against the income or loss in order to arrive at the net income or loss attributable to the shareholders of the Company.

e) Minority Interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

f) The Consolidated Financial Statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the Company's separate financial statements.

g) Notes to the financial statements represent notes involving items which are considered material and are accordingly disclosed. Materiality for the purpose is assessed in relation to the information contained in the financial statements. Further, additional statutory information disclosed in separate financial statements of the subsidiary and / or a parent having no bearing on the true and fair view of the financial statements has not been disclosed in these financial statements.

h) The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as on the date of disposal is recognised in the consolidated Profit and Loss Statement being the profit or loss on disposal of investment in subsidiary.

Associates :

i) The Group's investments in its associate are accounted for using the equity method. Under the equity method, the investment in an associate is initially recognised at cost. Goodwill relating to the associate is included in the carrying amount of the investment and is not tested for impairment individually. The statement of profit and loss reflects the Group's share of the results of operations of the associate. The aggregate of the Group's share of profit or loss of an associate is shown on the face of the statement of profit and loss.

If an entity's share of losses of an associate equals or exceeds its interest in the associate (which includes any long term interest that, in substance, form part of the Group's net investment in the associate), the entity discontinues recognising its share of further losses.

Upon loss of significant influence over the associate, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate upon loss of significant

influence and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

C. Other Significant Accounting Policies:

i Accounting Estimates

The preparation of the financial statements, in conformity with the Ind AS, requires the management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the results of operation during the reported period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

Deferred tax assets

In assessing the realisability of deferred income tax assets, management considers whether some portion or all of the deferred income tax assets will not be realized. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax assets are deductible, management believes that the Company will realize the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.

Defined benefit plans

The cost and present value of the gratuity obligation and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, attrition rate and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

ii Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of acquisition including attributable interest and finance costs, if any, till the date of acquisition/ installation of the assets less accumulated depreciation and accumulated impairment losses, if any. Subsequent expenditure relating to Property, Plant and Equipment is capitalised only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the Statement of Profit and Loss as incurred. The cost and related accumulated depreciation are eliminated from the financial statements, either on disposal or when retired from active use and the resultant gain or loss are recognised in the Statement of Profit and Loss.

Capital work-in-progress, representing expenditure incurred in respect of assets under development and not ready for their intended use, are carried at cost. Cost includes related acquisition expenses, construction cost, related borrowing cost and other direct expenditure.

iii Intangible Assets

Intangible assets includes software are stated at cost less accumulated amortisation.

iv Leases

The Group, as a lessee, recognises a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

a) The contract involves the use of an identified asset – this may be specified explicitly or implicitly, and should be physically distinct or represent substantially all of the capability of a physical distinct asset.

b) The lessee has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and

c) The lessee has the right to direct the use of the asset. The lessee has this right when it has the decision making rights that are most relevant to changing how and for what purpose the asset is used.

As a Lessee - Right of use Asset (ROU)

The lessee recognises a right-of-use asset and a lease liability at the lease commencement date. At the commencement date, a lessee shall measure the right-of-use asset at cost which comprises initial measurement of the lease liability, any lease payments made at or before the commencement date, less any lease incentives received, any initial direct costs incurred by the lessee; and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

At the date of commencement of the lease, the firm recognises a Right-Of-Use asset ("ROU") and a

corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short term leases) and leases of low value assets. For these short term and leases of low value assets, the firm recognises the lease payments as an operating expense.

As a Lessee - Lease Liability

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

v Service concession arrangement :

Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue from power generation business is accounted on the basis of billings to the power off takers and includes unbilled revenue accrued upto the end of accounting year. Power off takers are billed as per tariff rate, agreed in purchase power agreement. Operating or service revenue is recognised in the period in which services are rendered by the Group.

Financial assets

The Group recognises a financial asset arising from a service concession arrangement when it has an unconditional contractual right to receive cash or another financial asset from or at the discretion of the grantor for the construction. Such financial assets are measured at fair value at initial recognition and classification as loans and receivables. Subsequent to initial recognition, the financial asset are measured at amortised cost.

Intangible assets

The Group recognises an intangible asset arising from a service concession arrangement when it has right to charge for usage of the concession infrastructure. An intangible asset received as consideration for providing construction services in service concession arrangement is measured at cost, less accumulated amortisation and accumulated impairment losses, if any. Internal technical team or user assess the useful lives of intangible asset. Management believes that assigned useful lives of 24 years - 25 years of solar power projects are reasonable.

Determination of fair value

The fair value of intangible assets is determined by contract price paid for construction of solar power project.

vi Depreciation/ Amortisation

Depreciation/ Amortisation is provided as stated below:-

i) Depreciation on all Property, plant and equipment is provided on 'Straight Line Method' at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013. Depreciations on additions & deletions made during the year is provided on pro-rata basis from & upto the date of acquisitions and deletions of assets respectively. Management believes that useful life of assets are same as those prescribed in Schedule II of the Act, except for plant and machinery. The Company considers 5 to 10 years useful life for plant and machinery based on technical evaluation.

ii) Leasehold improvement are written off over five year period.

iii) Intangible assets are amortised over a period of four years.

vii Investment Property

Investment properties are held to earn rentals or for capital appreciation, or both. Investment properties are measured initially at their cost of acquisition. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group. All other repair and maintenance costs are recognised in statement of profit and loss as incurred.

Though the Group measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on an annual evaluation performed by an accredited external independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued.

Investment Property is initially measured at cost including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Any gain or loss on disposal of investment property calculated as the difference between the net proceeds from disposal and the carrying amount of the item is recognised in Statement of Profit & Loss.

viii Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or

equity instrument of another entity.

a) Financial Assets

Initial Recognition

In the case of financial assets, not recorded at fair value through profit or loss (FVPL), financial assets are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent Measurement

For purposes of subsequent measurement, financial assets are classified in following categories:

Financial Assets at Amortised Cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business model with an objective 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 amount outstanding. Interest income from these financial assets is included in finance income using the effective interest rate ("EIR") method. Impairment gains or losses arising on these assets are recognised in the Statement of Profit and Loss.

Derivative Financial instruments

The Group holds derivative financial instruments such as foreign exchange forward and options contracts to mitigate the risk of changes in exchange rates on foreign currency exposures. The counterparty for these contracts is generally a bank.

(i) Financial assets or financial liabilities, at fair value through profit or loss.

This category includes derivative financial assets or liabilities which are not designated as hedges. Although the Company believes that these derivatives constitute hedges from an economic perspective, they may not qualify for hedge accounting under Ind AS 109, Financial Instruments. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as a financial asset or financial liability, at fair value through profit or loss.

Derivatives not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in the Statement of Profit and Loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income. Assets / liabilities in this category are presented as current assets / current liabilities if they are either held for trading or are expected to be realized within 12 months after the Balance Sheet date.

(ii) Cash flow hedge

The Group designates certain foreign exchange forward and options contracts as cash flow hedges to mitigate the risk of foreign exchange exposure on highly probable forecast cash transactions.

When a derivative is designated as a cash flow hedge instrument, the effective portion of changes in the fair value of the derivative is recognized in other comprehensive income and accumulated in the cash flow hedge reserve. Any ineffective portion of changes in the fair value of the derivative is recognized immediately in the net profit in the Statement of Profit and Loss. If the hedging instrument no longer meets the criteria for hedge accounting, then hedge accounting is discontinued prospectively. If the hedging instrument expires or is sold, terminated or exercised, the cumulative gain or loss on the hedging instrument recognized in cash flow hedge reserve till the period the hedge was effective remains in cash flow hedge reserve until the forecasted transaction occurs. The cumulative gain or loss previously recognized in the cash flow hedge reserve is transferred to the net profit in the Statement of Profit and Loss upon the occurrence of the related forecasted transaction. If the forecasted transaction is no longer expected to occur, then the amount accumulated in cash flow hedge reserve is reclassified to net profit in the Statement of Profit and Loss.

Financial Assets Measured at Fair Value

Financial assets are measured at fair value through OCI if these financial assets are held within a business model with an objective to hold these assets in order to collect contractual cash flows or to sell these 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. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in the Statement of Profit and Loss.

Financial asset not measured at amortised cost or at fair value through OCI is carried at FVPL.

Impairment of Financial Assets

In accordance with Ind AS 109, the Group applies the expected credit loss ("ECL") model for measurement and recognition of impairment loss on financial assets and credit risk exposures.

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. Simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves

such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss.

De-recognition of Financial Assets

The Group de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all risks and rewards of ownership of the asset to another entity.

If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognizes its retained interest in the assets and an associated liability for amounts it may have to pay.

If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

b) Equity Instruments and Financial Liabilities

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into 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 the Group after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

Financial Liabilities

Initial Recognition

Financial liabilities are classified, at initial recognition, as financial liabilities at FVPL, loans and borrowings and payables as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent Measurement

The measurement of financial liabilities depends on their classification, as described below

Financial liabilities at FVPL

Financial liabilities at FVPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as at FVPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of Profit and Loss.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in the Statement of Profit and Loss.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

De-recognition of Financial Liabilities

Financial liabilities are de-recognised when the obligation specified in the contract is discharged, cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as de-recognition of the original liability and recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

c) Offsetting Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously.

ix Employee Benefits

a Defined Contribution Plan

Contributions to defined contribution schemes such as provident fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. The above benefits are classified as Defined Contribution Schemes as the Company has no further obligations beyond the monthly contributions.

b Defined Benefit Plan

The Company also provides for gratuity which is a defined benefit plan, the liabilities of which is determined based on valuations, as at the balance sheet date, made by an independent actuary using the projected unit credit method. Re-measurement, comprising of actuarial gains and losses, in respect of gratuity are recognised in the OCI, in the period in which they occur. Re-measurement recognised in OCI are not reclassified to the

| | |
|------|--|
| | Statement of Profit and Loss in subsequent periods. Past service cost is recognised in the Statement of Profit and Loss in the year of plan amendment or curtailment. The classification of the Company's obligation into current and non-current is as per the actuarial valuation report. |
| c | <p>Leave entitlement and compensated absences</p> <p>Accumulated leave which is expected to be utilised within next twelve months, is treated as short-term employee benefit. Leave entitlement, other than short term compensated absences, are provided based on a actuarial valuation, similar to that of gratuity benefit. Re-measurement, comprising of actuarial gains and losses, in respect of leave entitlement are recognised in the Statement of Profit and Loss in the period in which they occur.</p> |
| d | <p>Short-term Benefits</p> <p>Short-term employee benefits such as salaries, wages, performance incentives etc. are recognised as expenses at the undiscounted amounts in the Statement of Profit and Loss of the period in which the related service is rendered. Expenses on non-accumulating compensated absences is recognised in the period in which the absences occur.</p> |
| e | <p>Termination benefits</p> <p>Termination benefits are recognised as an expense as and when incurred.</p> |
| x | <p>Cash and Cash Equivalents</p> <p>Cash and cash equivalents in the Balance Sheet comprises of cash at banks and on hand and short-term deposits with an original maturity of three month or less, which are subject to an insignificant risk of changes in value.</p> |
| xi | <p>Borrowing Costs</p> <p>Borrowing costs consist of interest and other costs that the Group incurs in connection with the borrowing of funds. Also, the EIR amortisation is included in finance costs.</p> <p>Borrowing costs relating to acquisition, construction or production of a qualifying asset which takes substantial period of time to get ready for its intended use are added to the cost of such asset to the extent they relate to the period till such assets are ready to be put to use. All other borrowing costs are expensed in the Statement of Profit and Loss in the period in which they occur.</p> |
| xii | Foreign Exchange Translation and Accounting of Foreign Exchange Transaction |
| a | <p>Initial Recognition</p> <p>Foreign currency transactions are initially recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. However, for practical reasons, the Group uses a monthly average rate if the average rate approximate the actual rate at the date of the transactions.</p> |
| b | <p>Conversion</p> <p>Monetary assets and liabilities denominated in foreign currencies are reported using the closing rate at the reporting date. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.</p> |
| c | <p>Treatment of Exchange Difference</p> <p>Exchange differences arising on settlement/ restatement of short-term foreign currency monetary assets and liabilities of the Group are recognised as income or expense in the Statement of Profit and Loss except those arising from investment in Non Integral operations.</p> |
| xiii | Revenue Recognition |
| a | <p>Revenue is recognised to the extent it is probable that the economic benefits will flow to the Group and that the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Group assesses its revenue arrangements against specific criteria, i.e., whether it has exposure to the significant risks and rewards associated with the sale of goods or the rendering of services, in order to determine if it is acting as a principal or as an agent. Revenue is recognised, net of trade discounts, sales tax, service tax, VAT or other taxes, as applicable</p> <p>Contract Revenue in respect of projects for solar power plants , involving designing, engineering, supply, erection (or supervision thereof), commissioning, guaranteeing performance thereof etc., execution of which is spread over more than one accounting periods is recognized on the basis of percentage of completion method, measured by reference to the percentage of cost incurred upto the reporting date to estimated total cost for each contract.</p> |
| b | <p>Determination of revenues under the percentage of completion method necessarily involves making estimates by the management (some of which are of a technical nature) of the expected costs to completion, the expected revenues from each contract (adjusted for probable liquidation damages, if any) and the foreseeable losses to completion. When it is probable that the total contract costs will exceed the total contract revenue, the expected loss is recognised as an expense immediately.</p> |
| c | <p>Revenue in respect of operation and maintenance contracts is recognised on the basis of time proportion.</p> <p>Revenue from domestic sales of goods is recognized when the significant risks and the rewards of ownership of</p> |

| | |
|-----|--|
| d | <p>the goods are passed on to the buyer (i.e. on dispatch of goods) except revenue from contracts in relation to government tenders which is recognised once the goods are supplied to the subcontractor at the site for installation. Revenue from the sale of goods is measured at the fair value of consideration received or receivable, net of returns and allowances and discounts.</p> |
| e | <p>For all financial assets measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is recognized on a time proportion basis taking into account the amount outstanding. Interest income is included under the head "other income" in the Statement of Profit and Loss.</p> |
| f | <p>Dividend income is recognised when right to receive the payment is established.</p> |
| g | <p>Claims for insurance are accounted on receipts/ on acceptance of claim by insurer.</p> |
| xiv | <p>Government Grant</p> <p>Government Grants are recognized at their fair value when there is reasonable assurance that the grant will be received and all the attached conditions will be complied with.</p> <p>When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. Government grant related to the non-monetary asset are recognised at nominal value and presented by deducting the same from carrying amount of related asset and the grant is then recognised in profit or loss over the useful life of the depreciable asset by way of a reduced depreciation charge</p> |
| xv | <p>Taxes on Income</p> <p>Income tax comprises of current and deferred income tax. Income tax is recognised as an expense or income in the Statement of Profit and Loss, except to the extent it relates to items directly recognised in equity or in OCI.</p> |
| a | <p>Current Income Tax</p> <p>Current income tax is recognised based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.</p> <p>Current tax items are recognised in correlation to the underlying transaction either in statement of profit and loss, other comprehensive income or directly in equity</p> |
| b | <p>Deferred Income Tax</p> <p>Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognised for all deductible temporary differences between the financial statements' carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognised in the period that includes the enactment date. Deferred tax assets are only recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Such assets are reviewed at each Balance Sheet date to reassess realisation.</p> <p>Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.</p> <p>Minimum Alternative Tax ("MAT") credit is recognised as an asset only when and to the extent it is probable that the Company will pay normal income tax during the specified period.</p> |
| xvi | <p>Impairment of Non-Financial Assets</p> <p>As at each Balance Sheet date, the Group assesses whether there is an indication that a non-financial asset may be impaired and also whether there is an indication of reversal of impairment loss recognised in the previous periods. If any indication exists, or when annual impairment testing for an asset is required, the Group determines the recoverable amount and impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.</p> <p>Recoverable amount is determined:</p> <ul style="list-style-type: none"> - In case of an individual asset, at the higher of the assets' fair value less cost to sell and value in use; and - In case of cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of cash generating unit's fair value less cost to sell and value in use. <p>In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specified to the asset. In determining fair value less cost to sell, recent market transaction are taken into account. If no such transaction can be identified, an appropriate valuation model is used.</p> |

Impairment losses of continuing operations, including impairment on inventories, are recognised in the Statement of Profit and Loss, except for properties previously revalued with the revaluation taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation.

When the Group considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, then the previously recognised impairment loss is reversed through the Statement of Profit and Loss.

xvii Inventories

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost. Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience.

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

Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

xviii Trade receivables

A receivable is classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the EIR method, less provision for impairment.

xix Trade payables

A payable is classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business. These amounts represent liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. These amounts are unsecured and are usually settled as per the payment terms stated in the contract. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the EIR method.

xx Earnings Per Share

Basic earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Group and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares).

xxi 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 embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of obligation. Provisions (excluding gratuity and compensated absences) are determined based on management's estimate required to settle the obligation at the Balance Sheet date. In case the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

Contingent assets are disclosed where an inflow of economic benefit is probable. The Group shall not recognize a contingent asset unless the recovery is virtually certain.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group. A contingent liability also arises, in rare cases, where a liability cannot be recognised because it cannot be measured reliably.

xxii Exceptional Items

When items of income and expense within profit or loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such material items are disclosed separately as exceptional items.

Textual information (3)

Disclosure of significant accounting policies [Text Block]

Note 1: Significant Accounting Policies

A. Basis of Preparation of Consolidated Financial Statements

The consolidated financial statements of the Company have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") notified under the Companies (Accounting Standards) Rules, 2015.

The consolidated financial statements have been prepared under the historical cost convention with the exception of certain financial assets and liabilities which have been measured at fair value, on an accrual basis of accounting.

All the assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in as per the guidance set out in Schedule III to the Act. Based on nature of services, the Company ascertained its operating cycle as 12 months for the purpose of current and non-current classification of asset and liabilities.

The Company's consolidated financial statements are reported in Indian Rupees, which is also the Company's functional currency, and all values are rounded to the nearest millions (INR 000,000), except when otherwise indicated.

B. Principles of Consolidation

The Consolidated Financial Statements comprise of the financial statements of Waaree Energies Limited and its subsidiaries and associates. The financial statements have been prepared on the following basis:

Subsidiaries :

a) The financial statements of the Company and its subsidiary companies have been consolidated on a line by line basis by adding together the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances / transactions and elimination of resulting unrealized profits / losses in accordance with Indian Accounting Standard ('Ind AS') - 110 'Consolidated Financial Statements' .

b) In case of foreign subsidiaries, being non-integral foreign operations, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognised in the Foreign Currency Translation Reserve.

c) Goodwill on consolidation represents the excess of cost of acquisition at each point of time of making the investment in the subsidiary Group's share in the net worth of a subsidiary, as per Indian Accounting Standard (Ind AS) 110 "Consolidated Financial Statements". For this purpose, the Group's share of net worth is determined on the basis of the latest financial statements, prior to the acquisition, after making necessary adjustments for material events between the date of such financial statements and the date of respective acquisition.

d) Minority interest in net profits or losses of consolidated subsidiaries for the year is identified and adjusted against the income or loss in order to arrive at the net income or loss attributable to the shareholders of the Company.

e) Minority Interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

f) The Consolidated Financial Statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the Company's separate financial statements.

g) Notes to the financial statements represent notes involving items which are considered material and are accordingly disclosed. Materiality for the purpose is assessed in relation to the information contained in the financial statements. Further, additional statutory information disclosed in separate financial statements of the subsidiary and / or a parent having no bearing on the true and fair view of the financial statements has not been disclosed in these financial statements.

h) The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as on the date of disposal is recognised in the consolidated Profit and Loss Statement being the profit or loss on disposal of investment in subsidiary.

Associates :

i) The Group's investments in its associate are accounted for using the equity method. Under the equity method, the investment in an associate is initially recognised at cost. Goodwill relating to the associate is included in the carrying amount of the investment and is not tested for impairment individually. The statement of profit and loss reflects the Group's share of the results of operations of the associate. The aggregate of the Group's share of profit or loss of an associate is shown on the face of the statement of profit and loss.

If an entity's share of losses of an associate equals or exceeds its interest in the associate (which includes any long term interest that, in substance, form part of the Group's net investment in the associate), the entity discontinues recognising its share of further losses.

Upon loss of significant influence over the associate, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate upon loss of significant influence and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

C. Other Significant Accounting Policies:

i Accounting Estimates

The preparation of the financial statements, in conformity with the Ind AS, requires the management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the results of operation during the reported period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

Deferred tax assets

In assessing the realisability of deferred income tax assets, management considers whether some portion or all of the deferred income tax assets will not be realized. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax assets are deductible, management believes that the Company will realize the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.

Defined benefit plans

The cost and present value of the gratuity obligation and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, attrition rate and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

ii Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of acquisition including attributable interest and finance costs, if any, till the date of acquisition/ installation of the assets less accumulated depreciation and accumulated impairment losses, if any. Subsequent expenditure relating to Property, Plant and Equipment is capitalised only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the Statement of Profit and Loss as incurred. The cost and related accumulated depreciation are eliminated from the financial statements, either on disposal or when retired from active use and the resultant gain or loss are recognised in the Statement of Profit and Loss.

Capital work-in-progress, representing expenditure incurred in respect of assets under development and not ready for their intended use, are carried at cost. Cost includes related acquisition expenses, construction cost, related borrowing cost and other direct expenditure.

iii Intangible Assets

Intangible assets includes software are stated at cost less accumulated amortisation.

iv Leases

The Group, as a lessee, recognises a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Group has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of-use asset shall comprise of the amount of the initial measurement

of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. 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 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.

v Service concession arrangement :

Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue from power generation business is accounted on the basis of billings to the power off takers and includes unbilled revenue accrued upto the end of accounting year. Power off takers are billed as per tariff rate, agreed in purchase power agreement. Operating or service revenue is recognised in the period in which services are rendered by the Group.

Financial assets

The Group recognises a financial asset arising from a service concession arrangement when it has an unconditional contractual right to receive cash or another financial asset from or at the discretion of the grantor for the construction. Such financial assets are measured at fair value at initial recognition and classification as loans and receivables . Subsequent to initial recognition, the financial asset are measured at amortised cost.

Intangible assets

The Group recognises an intangible asset arising from a service concession arrangement when it has right to charge for usage of the concession infrastructure. An intangible asset received as consideration for providing construction services in service concession arrangement is measured at cost, less accumulated amortisation and accumulated impairment losses, if any. Internal technical team or user assess the useful lives of intangible asset. Management believes that assigned useful lives of 24 years - 25 years of solar power projects are reasonable.

Determination of fair value

The fair value of intangible assets is determined by contract price paid for construction of solar power project.

vi Depreciation/ Amortisation

Depreciation/ Amortisation is provided as stated below:-

i) Depreciation on all Property, plant and equipment is provided on 'Straight Line Method' at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013. Depreciations on additions & deletions made during the year is provided on pro-rata basis from & upto the date of acquisitions and deletions of assets respectively. Management believes that useful life of assets are same as those prescribed in Schedule II of the Act, except for plant and machinery. The Company considers 5 to 10 years useful life for plant and machinery based on technical evaluation.

ii) Leasehold improvement are written off over five year period.

iii) Intangible assets are amortised over a period of four years.

vii Investment Property

Investment properties are held to earn rentals or for capital appreciation, or both. Investment properties are measured initially at their cost of acquisition. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group. All other repair and maintenance costs are recognised in statement of profit and loss as incurred.

Though the Group measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on an annual evaluation performed by an accredited external independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued.

Investment Property is initially measured at cost including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Any gain or loss on disposal of investment property calculated as the difference between the net proceeds from disposal and the carrying amount of the item is recognised in Statement of Profit & Loss.

viii Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a) Financial Assets

Initial Recognition

In the case of financial assets, not recorded at fair value through profit or loss (FVPL), financial assets are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent Measurement

For purposes of subsequent measurement, financial assets are classified in following categories:

Financial Assets at Amortised Cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business model with an objective 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 amount outstanding. Interest income from these financial assets is included in finance income using the effective interest rate ("EIR") method. Impairment gains or losses arising on these assets are recognised in the Statement of Profit and Loss.

Derivative Financial instruments

The Group holds derivative financial instruments such as foreign exchange forward and options contracts to mitigate the risk of changes in exchange rates on foreign currency exposures. The counterparty for these contracts is generally a bank.

(i) Financial assets or financial liabilities, at fair value through profit or loss.

This category includes derivative financial assets or liabilities which are not designated as hedges. Although the Company believes that these derivatives constitute hedges from an economic perspective, they may not qualify for hedge accounting under Ind AS 109, Financial Instruments. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as a financial asset or financial liability, at fair value through profit or loss.

Derivatives not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in the Statement of Profit and Loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income. Assets / liabilities in this category are presented as current assets / current liabilities if they are either held for trading or are expected to be realized within 12 months after the Balance Sheet date.

(ii) Cash flow hedge

The Group designates certain foreign exchange forward and options contracts as cash flow hedges to mitigate the risk of foreign exchange exposure on highly probable forecast cash transactions.

When a derivative is designated as a cash flow hedge instrument, the effective portion of changes in the fair value of the derivative is recognized in other comprehensive income and accumulated in the cash flow hedge reserve. Any ineffective portion of changes in the fair value of the derivative is recognized immediately in the net profit in the Statement of Profit and Loss. If the hedging instrument no longer meets the criteria for hedge accounting, then hedge accounting is discontinued prospectively. If the hedging instrument expires or is sold, terminated or exercised, the cumulative gain or loss on the hedging instrument recognized in cash flow hedge reserve till the period the hedge was effective remains in cash flow hedge reserve until the forecasted transaction occurs. The cumulative gain or loss previously recognized in the cash flow hedge reserve is transferred to the net profit in the Statement of Profit and Loss upon the occurrence of the related forecasted transaction. If the forecasted transaction is no longer expected to occur, then the amount accumulated in cash flow hedge reserve is reclassified to net profit in the Statement of Profit and Loss.

Financial Assets Measured at Fair Value

Financial assets are measured at fair value through OCI if these financial assets are held within a business model with an objective to hold these assets in order to collect contractual cash flows or to sell these 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. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in the Statement of Profit and Loss.

Financial asset not measured at amortised cost or at fair value through OCI is carried at FVPL.

Impairment of Financial Assets

In accordance with Ind AS 109, the Group applies the expected credit loss ("ECL") model for measurement and recognition of impairment loss on financial assets and credit risk exposures.

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. Simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss.

De-recognition of Financial Assets

The Group de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all risks and rewards of ownership of the asset to another entity.

If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognizes its retained interest in the assets and an associated liability for amounts it may have to pay.

If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

b) Equity Instruments and Financial Liabilities

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into 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 the Group after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

Financial Liabilities

Initial Recognition

Financial liabilities are classified, at initial recognition, as financial liabilities at FVPL, loans and borrowings and payables as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent Measurement

The measurement of financial liabilities depends on their classification, as described below

Financial liabilities at FVPL

Financial liabilities at FVPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as at FVPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of Profit and Loss.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in the Statement of Profit and Loss.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

De-recognition of Financial Liabilities

Financial liabilities are de-recognised when the obligation specified in the contract is discharged, cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as de-recognition of the original liability and recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

c) Offsetting Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously.

ix Employee Benefits

a Defined Contribution Plan

Contributions to defined contribution schemes such as provident fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. The above benefits are classified as Defined Contribution Schemes as the Company has no further obligations beyond the monthly contributions.

b Defined Benefit Plan

The Company also provides for gratuity which is a defined benefit plan, the liabilities of which is determined based on valuations, as at the balance sheet date, made by an independent actuary using the projected unit credit method. Re-measurement, comprising of actuarial gains and losses, in respect of gratuity are recognised

in the OCI, in the period in which they occur. Re-measurement recognised in OCI are not reclassified to the

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| | Statement of Profit and Loss in subsequent periods. Past service cost is recognised in the Statement of Profit and Loss in the year of plan amendment or curtailment. The classification of the Company's obligation into current and non-current is as per the actuarial valuation report. |
| c | <p>Leave entitlement and compensated absences</p> <p>Accumulated leave which is expected to be utilised within next twelve months, is treated as short-term employee benefit. Leave entitlement, other than short term compensated absences, are provided based on a actuarial valuation, similar to that of gratuity benefit. Re-measurement, comprising of actuarial gains and losses, in respect of leave entitlement are recognised in the Statement of Profit and Loss in the period in which they occur.</p> |
| d | <p>Short-term Benefits</p> <p>Short-term employee benefits such as salaries, wages, performance incentives etc. are recognised as expenses at the undiscounted amounts in the Statement of Profit and Loss of the period in which the related service is rendered. Expenses on non-accumulating compensated absences is recognised in the period in which the absences occur.</p> |
| e | <p>Termination benefits</p> <p>Termination benefits are recognised as an expense as and when incurred.</p> |
| x | <p>Cash and Cash Equivalents</p> <p>Cash and cash equivalents in the Balance Sheet comprises of cash at banks and on hand and short-term deposits with an original maturity of three month or less, which are subject to an insignificant risk of changes in value.</p> |
| xi | <p>Borrowing Costs</p> <p>Borrowing costs consist of interest and other costs that the Group incurs in connection with the borrowing of funds. Also, the EIR amortisation is included in finance costs.</p> <p>Borrowing costs relating to acquisition, construction or production of a qualifying asset which takes substantial period of time to get ready for its intended use are added to the cost of such asset to the extent they relate to the period till such assets are ready to be put to use. All other borrowing costs are expensed in the Statement of Profit and Loss in the period in which they occur.</p> |
| xii | Foreign Exchange Translation and Accounting of Foreign Exchange Transaction |
| a | <p>Initial Recognition</p> <p>Foreign currency transactions are initially recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. However, for practical reasons, the Group uses a monthly average rate if the average rate approximate the actual rate at the date of the transactions.</p> |
| b | <p>Conversion</p> <p>Monetary assets and liabilities denominated in foreign currencies are reported using the closing rate at the reporting date. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.</p> |
| c | <p>Treatment of Exchange Difference</p> <p>Exchange differences arising on settlement/ restatement of short-term foreign currency monetary assets and liabilities of the Group are recognised as income or expense in the Statement of Profit and Loss except those arising from investment in Non Integral operations.</p> |
| xiii | Revenue Recognition |
| a | <p>Revenue is recognised to the extent it is probable that the economic benefits will flow to the Group and that the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Group assesses its revenue arrangements against specific criteria, i.e., whether it has exposure to the significant risks and rewards associated with the sale of goods or the rendering of services, in order to determine if it is acting as a principal or as an agent. Revenue is recognised, net of trade discounts, sales tax, service tax, VAT or other taxes, as applicable</p> <p>Contract Revenue in respect of projects for solar power plants , involving designing, engineering, supply, erection (or supervision thereof), commissioning, guaranteeing performance thereof etc., execution of which is spread over more than one accounting periods is recognized on the basis of percentage of completion method, measured by reference to the percentage of cost incurred upto the reporting date to estimated total cost for each contract.</p> |
| b | <p>Determination of revenues under the percentage of completion method necessarily involves making estimates by the management (some of which are of a technical nature) of the expected costs to completion, the expected revenues from each contract (adjusted for probable liquidation damages, if any) and the foreseeable losses to completion. When it is probable that the total contract costs will exceed the total contract revenue, the expected loss is recognised as an expense immediately.</p> |
| c | <p>Revenue in respect of operation and maintenance contracts is recognised on the basis of time proportion.</p> <p>Revenue from domestic sales of goods is recognized when the significant risks and the rewards of ownership of</p> |

| | |
|-----|--|
| d | <p>the goods are passed on to the buyer (i.e. on dispatch of goods) except revenue from contracts in relation to government tenders which is recognised once the goods are supplied to the subcontractor at the site for installation. Revenue from the sale of goods is measured at the fair value of consideration received or receivable, net of returns and allowances and discounts.</p> |
| e | <p>For all financial assets measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is recognized on a time proportion basis taking into account the amount outstanding. Interest income is included under the head "other income" in the Statement of Profit and Loss.</p> |
| f | <p>Dividend income is recognised when right to receive the payment is established.</p> |
| g | <p>Claims for insurance are accounted on receipts/ on acceptance of claim by insurer.</p> |
| xiv | <p>Government Grant</p> <p>Government Grants are recognized at their fair value when there is reasonable assurance that the grant will be received and all the attached conditions will be complied with.</p> <p>When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. Government grant related to the non-monetary asset are recognised at nominal value and presented by deducting the same from carrying amount of related asset and the grant is then recognised in profit or loss over the useful life of the depreciable asset by way of a reduced depreciation charge</p> |
| xv | <p>Taxes on Income</p> <p>Income tax comprises of current and deferred income tax. Income tax is recognised as an expense or income in the Statement of Profit and Loss, except to the extent it relates to items directly recognised in equity or in OCI.</p> |
| a | <p>Current Income Tax</p> <p>Current income tax is recognised based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.</p> <p>Current tax items are recognised in correlation to the underlying transaction either in statement of profit and loss, other comprehensive income or directly in equity</p> |
| b | <p>Deferred Income Tax</p> <p>Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognised for all deductible temporary differences between the financial statements' carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognised in the period that includes the enactment date. Deferred tax assets are only recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Such assets are reviewed at each Balance Sheet date to reassess realisation.</p> <p>Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.</p> <p>Minimum Alternative Tax ("MAT") credit is recognised as an asset only when and to the extent it is probable that the Company will pay normal income tax during the specified period.</p> |
| xvi | <p>Impairment of Non-Financial Assets</p> <p>As at each Balance Sheet date, the Group assesses whether there is an indication that a non-financial asset may be impaired and also whether there is an indication of reversal of impairment loss recognised in the previous periods. If any indication exists, or when annual impairment testing for an asset is required, the Group determines the recoverable amount and impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.</p> <p>Recoverable amount is determined:</p> <ul style="list-style-type: none"> - In case of an individual asset, at the higher of the assets' fair value less cost to sell and value in use; and - In case of cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of cash generating unit's fair value less cost to sell and value in use. <p>In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specified to the asset. In determining fair value less cost to sell, recent market transaction are taken into account. If no such transaction can be identified, an appropriate valuation model is used.</p> |

Impairment losses of continuing operations, including impairment on inventories, are recognised in the Statement of Profit and Loss, except for properties previously revalued with the revaluation taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation.

When the Group considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, then the previously recognised impairment loss is reversed through the Statement of Profit and Loss.

xvii Inventories

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost. Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience.

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

Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

xviii Trade receivables

A receivable is classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the EIR method, less provision for impairment.

xix Trade payables

A payable is classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business. These amounts represent liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. These amounts are unsecured and are usually settled as per the payment terms stated in the contract. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the EIR method.

xx Earnings Per Share

Basic earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Group and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares).

xxi 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 embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of obligation. Provisions (excluding gratuity and compensated absences) are determined based on management's estimate required to settle the obligation at the Balance Sheet date. In case the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

Contingent assets are disclosed where an inflow of economic benefit is probable. The Group shall not recognize a contingent asset unless the recovery is virtually certain.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group. A contingent liability also arises, in rare cases, where a liability cannot be recognised because it cannot be measured reliably.

xxii Exceptional Items

When items of income and expense within profit or loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such material items are disclosed separately as exceptional items.

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

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| 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 |
| Disclosure of significant accounting policies [TextBlock] | Textual information (6) [See below] | Textual information (7) [See below] |

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

We have audited the accompanying consolidated financial statements of Waaree Energies Limited (hereinafter referred to as the 'Parent Company') and its subsidiaries (together referred to as "the Group"), its associates which comprise the consolidated Balance Sheet as at March 31, 2021, and the consolidated statement of Profit and Loss, (including other comprehensive income) and the consolidated cash flows Statement & the consolidated statement of changes in equity for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (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 and based on the consideration of the report of the other auditors on separate financial statements / consolidated financial statements and on the other financial information of the subsidiaries and associates, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') of their consolidated state of affairs (consolidated financial position) of the Group and its associates as at March 31, 2021, of consolidated profit, (consolidated financial performance including other comprehensive Income) and its consolidated cash flows and the consolidated changes in equity for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with the provisions of the Companies Act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Textual information (5)

Statement of Ind AS compliance [Text Block]

Opinion

We have audited the accompanying consolidated financial statements of Waaree Energies Limited (hereinafter referred to as the 'Parent Company') and its subsidiaries (together referred to as "the Group"), its associates which comprise the consolidated Balance Sheet as at March 31, 2020, and the consolidated statement of Profit and Loss, (including other comprehensive income) and the consolidated cash flows Statement & the consolidated statement of changes in equity for the year then ended, and notes to the consolidated Ind AS financial statements, including a summary of significant accounting policies (hereinafter referred to as "the consolidated Ind AS financial statements").

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 / consolidated financial statements and on the other financial information of the subsidiaries and associates, the aforesaid consolidated Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') of their consolidated state of affairs (consolidated financial position) of the Group and its associates as at March 31, 2020, of consolidated profit/loss, (consolidated financial performance including other comprehensive Income) and its consolidated cash flows and the consolidated changes in equity for the year then ended.

Basis for Opinion

We conducted our audit 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 Ind AS Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with the provisions of the Companies Act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Textual information (6)

Disclosure of significant accounting policies [Text Block]

Note 1: Significant Accounting Policies

A. Basis of Preparation of Consolidated Financial Statements

The consolidated financial statements of the Company have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") notified under the Companies (Accounting Standards) Rules, 2015. The consolidated financial statements have been prepared under the historical cost convention with the exception of certain financial assets and liabilities which have been measured at fair value, on an accrual basis of accounting. All the assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in as per the guidance set out in Schedule III to the Act. Based on nature of services, the Company ascertained its operating cycle as 12 months for the purpose of current and non-current classification of asset and liabilities. The Company's consolidated financial statements are reported in Indian Rupees, which is also the Company's functional currency, and all values are rounded to the nearest millions (INR 000,000), except when otherwise indicated.

B. Principles of Consolidation

The Consolidated Financial Statements comprise of the financial statements of Waaree Energies Limited and its subsidiaries and associates. The financial statements have been prepared on the following basis:

Subsidiaries :

a) The financial statements of the Company and its subsidiary companies have been consolidated on a line by line basis by adding together the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances / transactions and elimination of resulting unrealized profits / losses in accordance with Indian Accounting Standard ('Ind AS') - 110 'Consolidated Financial Statements' .

b) In case of foreign subsidiaries, being non-integral foreign operations, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognised in the Foreign Currency Translation Reserve.

c) Goodwill on consolidation represents the excess of cost of acquisition at each point of time of making the investment in the subsidiary Group's share in the net worth of a subsidiary, as per Indian Accounting Standard (Ind AS) 110 "Consolidated Financial Statements". For this purpose, the Group's share of net worth is determined on the basis of the latest financial statements, prior to the acquisition, after making necessary adjustments for material events between the date of such financial statements and the date of respective acquisition.

d) Minority interest in net profits or losses of consolidated subsidiaries for the year is identified and adjusted against the income or loss in order to arrive at the net income or loss attributable to the shareholders of the Company.

e) Minority Interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

f) The Consolidated Financial Statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the Company's separate financial statements.

g) Notes to the financial statements represent notes involving items which are considered material and are accordingly disclosed. Materiality for the purpose is assessed in relation to the information contained in the financial statements. Further, additional statutory information disclosed in separate financial statements of the subsidiary and / or a parent having no bearing on the true and fair view of the financial statements has not been disclosed in these financial statements.

h) The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as on the date of disposal is recognised in the consolidated Profit and Loss Statement being the profit or loss on disposal of investment in subsidiary.

Associates :

i) The Group's investments in its associate are accounted for using the equity method. Under the equity method, the investment in an associate is initially recognised at cost. Goodwill relating to the associate is included in the carrying amount of the investment and is not tested for impairment individually. The statement of profit and loss reflects the Group's share of the results of operations of the associate. The aggregate of the Group's share of profit or loss of an associate is shown on the face of the statement of profit and loss.

If an entity's share of losses of an associate equals or exceeds its interest in the associate (which includes any long term interest that, in substance, form part of the Group's net investment in the associate), the entity discontinues recognising its share of further losses.

Upon loss of significant influence over the associate, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate upon loss of significant

influence and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

C. Other Significant Accounting Policies:

i Accounting Estimates

The preparation of the financial statements, in conformity with the Ind AS, requires the management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the results of operation during the reported period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

Deferred tax assets

In assessing the realisability of deferred income tax assets, management considers whether some portion or all of the deferred income tax assets will not be realized. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax assets are deductible, management believes that the Company will realize the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.

Defined benefit plans

The cost and present value of the gratuity obligation and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, attrition rate and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

ii Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of acquisition including attributable interest and finance costs, if any, till the date of acquisition/ installation of the assets less accumulated depreciation and accumulated impairment losses, if any. Subsequent expenditure relating to Property, Plant and Equipment is capitalised only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the Statement of Profit and Loss as incurred. The cost and related accumulated depreciation are eliminated from the financial statements, either on disposal or when retired from active use and the resultant gain or loss are recognised in the Statement of Profit and Loss.

Capital work-in-progress, representing expenditure incurred in respect of assets under development and not ready for their intended use, are carried at cost. Cost includes related acquisition expenses, construction cost, related borrowing cost and other direct expenditure.

iii Intangible Assets

Intangible assets includes software are stated at cost less accumulated amortisation.

iv Leases

The Group, as a lessee, recognises a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

a) The contract involves the use of an identified asset – this may be specified explicitly or implicitly, and should be physically distinct or represent substantially all of the capability of a physical distinct asset.

b) The lessee has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and

c) The lessee has the right to direct the use of the asset. The lessee has this right when it has the decision making rights that are most relevant to changing how and for what purpose the asset is used.

As a Lessee - Right of use Asset (ROU)

The lessee recognises a right-of-use asset and a lease liability at the lease commencement date. At the commencement date, a lessee shall measure the right-of-use asset at cost which comprises initial measurement of the lease liability, any lease payments made at or before the commencement date, less any lease incentives received, any initial direct costs incurred by the lessee; and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

At the date of commencement of the lease, the firm recognises a Right-Of-Use asset ("ROU") and a

corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short term leases) and leases of low value assets. For these short term and leases of low value assets, the firm recognises the lease payments as an operating expense.

As a Lessee - Lease Liability

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

v Service concession arrangement :

Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue from power generation business is accounted on the basis of billings to the power off takers and includes unbilled revenue accrued upto the end of accounting year. Power off takers are billed as per tariff rate, agreed in purchase power agreement. Operating or service revenue is recognised in the period in which services are rendered by the Group.

Financial assets

The Group recognises a financial asset arising from a service concession arrangement when it has an unconditional contractual right to receive cash or another financial asset from or at the discretion of the grantor for the construction. Such financial assets are measured at fair value at initial recognition and classification as loans and receivables . Subsequent to initial recognition, the financial asset are measured at amortised cost.

Intangible assets

The Group recognises an intangible asset arising from a service concession arrangement when it has right to charge for usage of the concession infrastructure. An intangible asset received as consideration for providing construction services in service concession arrangement is measured at cost, less accumulated amortisation and accumulated impairment losses, if any Internal technical team or user assess the useful lives of intangible asset. Management believes that assigned useful lives of 24 years - 25 years of solar power projects are reasonable.

Determination of fair value

The fair value of intangible assets is determined by contract price paid for construction of solar power project.

vi Depreciation/ Amortisation

Depreciation/ Amortisation is provided as stated below:-

i) Depreciation on all Property, plant and equipment is provided on 'Straight Line Method' at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013. Depreciations on additions & deletions made during the year is provided on pro-rata basis from & upto the date of acquisitions and deletions of assets respectively. Management believes that useful life of assets are same as those prescribed in Schedule II of the Act, except for plant and machinery. The Company considers 5 to 10 years useful life for plant and machinery based on technical evaluation.

ii) Leasehold improvement are written off over five year period.

iii) Intangible assets are amortised over a period of four years.

vii Investment Property

Investment properties are held to earn rentals or for capital appreciation, or both. Investment properties are measured initially at their cost of acquisition. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group. All other repair and maintenance costs are recognised in statement of profit and loss as incurred.

Though the Group measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on an annual evaluation performed by an accredited external independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued.

Investment Property is initially measured at cost including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Any gain or loss on disposal of investment property calculated as the difference between the net proceeds from disposal and the carrying amount of the item is recognised in Statement of Profit & Loss.

viii Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or

equity instrument of another entity.

a) Financial Assets

Initial Recognition

In the case of financial assets, not recorded at fair value through profit or loss (FVPL), financial assets are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent Measurement

For purposes of subsequent measurement, financial assets are classified in following categories:

Financial Assets at Amortised Cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business model with an objective 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 amount outstanding. Interest income from these financial assets is included in finance income using the effective interest rate ("EIR") method. Impairment gains or losses arising on these assets are recognised in the Statement of Profit and Loss.

Derivative Financial instruments

The Group holds derivative financial instruments such as foreign exchange forward and options contracts to mitigate the risk of changes in exchange rates on foreign currency exposures. The counterparty for these contracts is generally a bank.

(i) Financial assets or financial liabilities, at fair value through profit or loss.

This category includes derivative financial assets or liabilities which are not designated as hedges. Although the Company believes that these derivatives constitute hedges from an economic perspective, they may not qualify for hedge accounting under Ind AS 109, Financial Instruments. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as a financial asset or financial liability, at fair value through profit or loss.

Derivatives not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in the Statement of Profit and Loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income. Assets / liabilities in this category are presented as current assets / current liabilities if they are either held for trading or are expected to be realized within 12 months after the Balance Sheet date.

(ii) Cash flow hedge

The Group designates certain foreign exchange forward and options contracts as cash flow hedges to mitigate the risk of foreign exchange exposure on highly probable forecast cash transactions.

When a derivative is designated as a cash flow hedge instrument, the effective portion of changes in the fair value of the derivative is recognized in other comprehensive income and accumulated in the cash flow hedge reserve. Any ineffective portion of changes in the fair value of the derivative is recognized immediately in the net profit in the Statement of Profit and Loss. If the hedging instrument no longer meets the criteria for hedge accounting, then hedge accounting is discontinued prospectively. If the hedging instrument expires or is sold, terminated or exercised, the cumulative gain or loss on the hedging instrument recognized in cash flow hedge reserve till the period the hedge was effective remains in cash flow hedge reserve until the forecasted transaction occurs. The cumulative gain or loss previously recognized in the cash flow hedge reserve is transferred to the net profit in the Statement of Profit and Loss upon the occurrence of the related forecasted transaction. If the forecasted transaction is no longer expected to occur, then the amount accumulated in cash flow hedge reserve is reclassified to net profit in the Statement of Profit and Loss.

Financial Assets Measured at Fair Value

Financial assets are measured at fair value through OCI if these financial assets are held within a business model with an objective to hold these assets in order to collect contractual cash flows or to sell these 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. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in the Statement of Profit and Loss.

Financial asset not measured at amortised cost or at fair value through OCI is carried at FVPL.

Impairment of Financial Assets

In accordance with Ind AS 109, the Group applies the expected credit loss ("ECL") model for measurement and recognition of impairment loss on financial assets and credit risk exposures.

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. Simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves

such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss.

De-recognition of Financial Assets

The Group de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all risks and rewards of ownership of the asset to another entity.

If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognizes its retained interest in the assets and an associated liability for amounts it may have to pay.

If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

b) Equity Instruments and Financial Liabilities

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into 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 the Group after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

Financial Liabilities

Initial Recognition

Financial liabilities are classified, at initial recognition, as financial liabilities at FVPL, loans and borrowings and payables as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent Measurement

The measurement of financial liabilities depends on their classification, as described below

Financial liabilities at FVPL

Financial liabilities at FVPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as at FVPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of Profit and Loss.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in the Statement of Profit and Loss.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

De-recognition of Financial Liabilities

Financial liabilities are de-recognised when the obligation specified in the contract is discharged, cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as de-recognition of the original liability and recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

c) Offsetting Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously.

ix Employee Benefits

a Defined Contribution Plan

Contributions to defined contribution schemes such as provident fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. The above benefits are classified as Defined Contribution Schemes as the Company has no further obligations beyond the monthly contributions.

b Defined Benefit Plan

The Company also provides for gratuity which is a defined benefit plan, the liabilities of which is determined based on valuations, as at the balance sheet date, made by an independent actuary using the projected unit credit method. Re-measurement, comprising of actuarial gains and losses, in respect of gratuity are recognised in the OCI, in the period in which they occur. Re-measurement recognised in OCI are not reclassified to the

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| | Statement of Profit and Loss in subsequent periods. Past service cost is recognised in the Statement of Profit and Loss in the year of plan amendment or curtailment. The classification of the Company's obligation into current and non-current is as per the actuarial valuation report. |
| c | <p>Leave entitlement and compensated absences</p> <p>Accumulated leave which is expected to be utilised within next twelve months, is treated as short-term employee benefit. Leave entitlement, other than short term compensated absences, are provided based on a actuarial valuation, similar to that of gratuity benefit. Re-measurement, comprising of actuarial gains and losses, in respect of leave entitlement are recognised in the Statement of Profit and Loss in the period in which they occur.</p> |
| d | <p>Short-term Benefits</p> <p>Short-term employee benefits such as salaries, wages, performance incentives etc. are recognised as expenses at the undiscounted amounts in the Statement of Profit and Loss of the period in which the related service is rendered. Expenses on non-accumulating compensated absences is recognised in the period in which the absences occur.</p> |
| e | <p>Termination benefits</p> <p>Termination benefits are recognised as an expense as and when incurred.</p> |
| x | <p>Cash and Cash Equivalents</p> <p>Cash and cash equivalents in the Balance Sheet comprises of cash at banks and on hand and short-term deposits with an original maturity of three month or less, which are subject to an insignificant risk of changes in value.</p> |
| xi | <p>Borrowing Costs</p> <p>Borrowing costs consist of interest and other costs that the Group incurs in connection with the borrowing of funds. Also, the EIR amortisation is included in finance costs.</p> <p>Borrowing costs relating to acquisition, construction or production of a qualifying asset which takes substantial period of time to get ready for its intended use are added to the cost of such asset to the extent they relate to the period till such assets are ready to be put to use. All other borrowing costs are expensed in the Statement of Profit and Loss in the period in which they occur.</p> |
| xii | Foreign Exchange Translation and Accounting of Foreign Exchange Transaction |
| a | <p>Initial Recognition</p> <p>Foreign currency transactions are initially recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. However, for practical reasons, the Group uses a monthly average rate if the average rate approximate the actual rate at the date of the transactions.</p> |
| b | <p>Conversion</p> <p>Monetary assets and liabilities denominated in foreign currencies are reported using the closing rate at the reporting date. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.</p> |
| c | <p>Treatment of Exchange Difference</p> <p>Exchange differences arising on settlement/ restatement of short-term foreign currency monetary assets and liabilities of the Group are recognised as income or expense in the Statement of Profit and Loss except those arising from investment in Non Integral operations.</p> |
| xiii | Revenue Recognition |
| a | <p>Revenue is recognised to the extent it is probable that the economic benefits will flow to the Group and that the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Group assesses its revenue arrangements against specific criteria, i.e., whether it has exposure to the significant risks and rewards associated with the sale of goods or the rendering of services, in order to determine if it is acting as a principal or as an agent. Revenue is recognised, net of trade discounts, sales tax, service tax, VAT or other taxes, as applicable</p> <p>Contract Revenue in respect of projects for solar power plants , involving designing, engineering, supply, erection (or supervision thereof), commissioning, guaranteeing performance thereof etc., execution of which is spread over more than one accounting periods is recognized on the basis of percentage of completion method, measured by reference to the percentage of cost incurred upto the reporting date to estimated total cost for each contract.</p> |
| b | <p>Determination of revenues under the percentage of completion method necessarily involves making estimates by the management (some of which are of a technical nature) of the expected costs to completion, the expected revenues from each contract (adjusted for probable liquidation damages, if any) and the foreseeable losses to completion. When it is probable that the total contract costs will exceed the total contract revenue, the expected loss is recognised as an expense immediately.</p> |
| c | <p>Revenue in respect of operation and maintenance contracts is recognised on the basis of time proportion.</p> <p>Revenue from domestic sales of goods is recognized when the significant risks and the rewards of ownership of</p> |

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| d | <p>the goods are passed on to the buyer (i.e. on dispatch of goods) except revenue from contracts in relation to government tenders which is recognised once the goods are supplied to the subcontractor at the site for installation. Revenue from the sale of goods is measured at the fair value of consideration received or receivable, net of returns and allowances and discounts.</p> |
| e | <p>For all financial assets measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is recognized on a time proportion basis taking into account the amount outstanding. Interest income is included under the head "other income" in the Statement of Profit and Loss.</p> |
| f | <p>Dividend income is recognised when right to receive the payment is established.</p> |
| g | <p>Claims for insurance are accounted on receipts/ on acceptance of claim by insurer.</p> |
| xiv | <p>Government Grant</p> <p>Government Grants are recognized at their fair value when there is reasonable assurance that the grant will be received and all the attached conditions will be complied with.</p> <p>When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. Government grant related to the non-monetary asset are recognised at nominal value and presented by deducting the same from carrying amount of related asset and the grant is then recognised in profit or loss over the useful life of the depreciable asset by way of a reduced depreciation charge</p> |
| xv | <p>Taxes on Income</p> <p>Income tax comprises of current and deferred income tax. Income tax is recognised as an expense or income in the Statement of Profit and Loss, except to the extent it relates to items directly recognised in equity or in OCI.</p> |
| a | <p>Current Income Tax</p> <p>Current income tax is recognised based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.</p> <p>Current tax items are recognised in correlation to the underlying transaction either in statement of profit and loss, other comprehensive income or directly in equity</p> |
| b | <p>Deferred Income Tax</p> <p>Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognised for all deductible temporary differences between the financial statements' carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognised in the period that includes the enactment date. Deferred tax assets are only recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Such assets are reviewed at each Balance Sheet date to reassess realisation.</p> <p>Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.</p> <p>Minimum Alternative Tax ("MAT") credit is recognised as an asset only when and to the extent it is probable that the Company will pay normal income tax during the specified period.</p> |
| xvi | <p>Impairment of Non-Financial Assets</p> <p>As at each Balance Sheet date, the Group assesses whether there is an indication that a non-financial asset may be impaired and also whether there is an indication of reversal of impairment loss recognised in the previous periods. If any indication exists, or when annual impairment testing for an asset is required, the Group determines the recoverable amount and impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.</p> <p>Recoverable amount is determined:</p> <ul style="list-style-type: none"> - In case of an individual asset, at the higher of the assets' fair value less cost to sell and value in use; and - In case of cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of cash generating unit's fair value less cost to sell and value in use. <p>In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specified to the asset. In determining fair value less cost to sell, recent market transaction are taken into account. If no such transaction can be identified, an appropriate valuation model is used.</p> |

Impairment losses of continuing operations, including impairment on inventories, are recognised in the Statement of Profit and Loss, except for properties previously revalued with the revaluation taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation.

When the Group considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, then the previously recognised impairment loss is reversed through the Statement of Profit and Loss.

xvii Inventories

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost. Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience.

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

Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

xviii Trade receivables

A receivable is classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the EIR method, less provision for impairment.

xix Trade payables

A payable is classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business. These amounts represent liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. These amounts are unsecured and are usually settled as per the payment terms stated in the contract. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the EIR method.

xx Earnings Per Share

Basic earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Group and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares).

xxi 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 embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of obligation. Provisions (excluding gratuity and compensated absences) are determined based on management's estimate required to settle the obligation at the Balance Sheet date. In case the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

Contingent assets are disclosed where an inflow of economic benefit is probable. The Group shall not recognize a contingent asset unless the recovery is virtually certain.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group. A contingent liability also arises, in rare cases, where a liability cannot be recognised because it cannot be measured reliably.

xxii Exceptional Items

When items of income and expense within profit or loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such material items are disclosed separately as exceptional items.

Textual information (7)

Disclosure of significant accounting policies [Text Block]

Note 1: Significant Accounting Policies

A. Basis of Preparation of Consolidated Financial Statements

The consolidated financial statements of the Company have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") notified under the Companies (Accounting Standards) Rules, 2015.

The consolidated financial statements have been prepared under the historical cost convention with the exception of certain financial assets and liabilities which have been measured at fair value, on an accrual basis of accounting.

All the assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in as per the guidance set out in Schedule III to the Act. Based on nature of services, the Company ascertained its operating cycle as 12 months for the purpose of current and non-current classification of asset and liabilities.

The Company's consolidated financial statements are reported in Indian Rupees, which is also the Company's functional currency, and all values are rounded to the nearest millions (INR 000,000), except when otherwise indicated.

B. Principles of Consolidation

The Consolidated Financial Statements comprise of the financial statements of Waaree Energies Limited and its subsidiaries and associates. The financial statements have been prepared on the following basis:

Subsidiaries :

a) The financial statements of the Company and its subsidiary companies have been consolidated on a line by line basis by adding together the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances / transactions and elimination of resulting unrealized profits / losses in accordance with Indian Accounting Standard ('Ind AS') - 110 'Consolidated Financial Statements' .

b) In case of foreign subsidiaries, being non-integral foreign operations, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognised in the Foreign Currency Translation Reserve.

c) Goodwill on consolidation represents the excess of cost of acquisition at each point of time of making the investment in the subsidiary Group's share in the net worth of a subsidiary, as per Indian Accounting Standard (Ind AS) 110 "Consolidated Financial Statements". For this purpose, the Group's share of net worth is determined on the basis of the latest financial statements, prior to the acquisition, after making necessary adjustments for material events between the date of such financial statements and the date of respective acquisition.

d) Minority interest in net profits or losses of consolidated subsidiaries for the year is identified and adjusted against the income or loss in order to arrive at the net income or loss attributable to the shareholders of the Company.

e) Minority Interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

f) The Consolidated Financial Statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the Company's separate financial statements.

g) Notes to the financial statements represent notes involving items which are considered material and are accordingly disclosed. Materiality for the purpose is assessed in relation to the information contained in the financial statements. Further, additional statutory information disclosed in separate financial statements of the subsidiary and / or a parent having no bearing on the true and fair view of the financial statements has not been disclosed in these financial statements.

h) The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as on the date of disposal is recognised in the consolidated Profit and Loss Statement being the profit or loss on disposal of investment in subsidiary.

Associates :

i) The Group's investments in its associate are accounted for using the equity method. Under the equity method, the investment in an associate is initially recognised at cost. Goodwill relating to the associate is included in the carrying amount of the investment and is not tested for impairment individually. The statement of profit and loss reflects the Group's share of the results of operations of the associate. The aggregate of the Group's share of profit or loss of an associate is shown on the face of the statement of profit and loss.

If an entity's share of losses of an associate equals or exceeds its interest in the associate (which includes any long term interest that, in substance, form part of the Group's net investment in the associate), the entity discontinues recognising its share of further losses.

Upon loss of significant influence over the associate, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate upon loss of significant influence and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

C. Other Significant Accounting Policies:

i Accounting Estimates

The preparation of the financial statements, in conformity with the Ind AS, requires the management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the results of operation during the reported period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

Deferred tax assets

In assessing the realisability of deferred income tax assets, management considers whether some portion or all of the deferred income tax assets will not be realized. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax assets are deductible, management believes that the Company will realize the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.

Defined benefit plans

The cost and present value of the gratuity obligation and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, attrition rate and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

ii Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of acquisition including attributable interest and finance costs, if any, till the date of acquisition/ installation of the assets less accumulated depreciation and accumulated impairment losses, if any. Subsequent expenditure relating to Property, Plant and Equipment is capitalised only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the Statement of Profit and Loss as incurred. The cost and related accumulated depreciation are eliminated from the financial statements, either on disposal or when retired from active use and the resultant gain or loss are recognised in the Statement of Profit and Loss.

Capital work-in-progress, representing expenditure incurred in respect of assets under development and not ready for their intended use, are carried at cost. Cost includes related acquisition expenses, construction cost, related borrowing cost and other direct expenditure.

iii Intangible Assets

Intangible assets includes software are stated at cost less accumulated amortisation.

iv Leases

The Group, as a lessee, recognises a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Group has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of-use asset shall comprise of the amount of the initial measurement

of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. 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 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.

v Service concession arrangement :

Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue from power generation business is accounted on the basis of billings to the power off takers and includes unbilled revenue accrued upto the end of accounting year. Power off takers are billed as per tariff rate, agreed in purchase power agreement. Operating or service revenue is recognised in the period in which services are rendered by the Group.

Financial assets

The Group recognises a financial asset arising from a service concession arrangement when it has an unconditional contractual right to receive cash or another financial asset from or at the discretion of the grantor for the construction. Such financial assets are measured at fair value at initial recognition and classification as loans and receivables . Subsequent to initial recognition, the financial asset are measured at amortised cost.

Intangible assets

The Group recognises an intangible asset arising from a service concession arrangement when it has right to charge for usage of the concession infrastructure. An intangible asset received as consideration for providing construction services in service concession arrangement is measured at cost, less accumulated amortisation and accumulated impairment losses, if any. Internal technical team or user assess the useful lives of intangible asset. Management believes that assigned useful lives of 24 years - 25 years of solar power projects are reasonable.

Determination of fair value

The fair value of intangible assets is determined by contract price paid for construction of solar power project.

vi Depreciation/ Amortisation

Depreciation/ Amortisation is provided as stated below:-

i) Depreciation on all Property, plant and equipment is provided on 'Straight Line Method' at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013. Depreciations on additions & deletions made during the year is provided on pro-rata basis from & upto the date of acquisitions and deletions of assets respectively. Management believes that useful life of assets are same as those prescribed in Schedule II of the Act, except for plant and machinery. The Company considers 5 to 10 years useful life for plant and machinery based on technical evaluation.

ii) Leasehold improvement are written off over five year period.

iii) Intangible assets are amortised over a period of four years.

vii Investment Property

Investment properties are held to earn rentals or for capital appreciation, or both. Investment properties are measured initially at their cost of acquisition. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group. All other repair and maintenance costs are recognised in statement of profit and loss as incurred.

Though the Group measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on an annual evaluation performed by an accredited external independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued.

Investment Property is initially measured at cost including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Any gain or loss on disposal of investment property calculated as the difference between the net proceeds from disposal and the carrying amount of the item is recognised in Statement of Profit & Loss.

viii Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a) Financial Assets

Initial Recognition

In the case of financial assets, not recorded at fair value through profit or loss (FVPL), financial assets are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent Measurement

For purposes of subsequent measurement, financial assets are classified in following categories:

Financial Assets at Amortised Cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business model with an objective 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 amount outstanding. Interest income from these financial assets is included in finance income using the effective interest rate ("EIR") method. Impairment gains or losses arising on these assets are recognised in the Statement of Profit and Loss.

Derivative Financial instruments

The Group holds derivative financial instruments such as foreign exchange forward and options contracts to mitigate the risk of changes in exchange rates on foreign currency exposures. The counterparty for these contracts is generally a bank.

(i) Financial assets or financial liabilities, at fair value through profit or loss.

This category includes derivative financial assets or liabilities which are not designated as hedges. Although the Company believes that these derivatives constitute hedges from an economic perspective, they may not qualify for hedge accounting under Ind AS 109, Financial Instruments. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as a financial asset or financial liability, at fair value through profit or loss.

Derivatives not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in the Statement of Profit and Loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income. Assets / liabilities in this category are presented as current assets / current liabilities if they are either held for trading or are expected to be realized within 12 months after the Balance Sheet date.

(ii) Cash flow hedge

The Group designates certain foreign exchange forward and options contracts as cash flow hedges to mitigate the risk of foreign exchange exposure on highly probable forecast cash transactions.

When a derivative is designated as a cash flow hedge instrument, the effective portion of changes in the fair value of the derivative is recognized in other comprehensive income and accumulated in the cash flow hedge reserve. Any ineffective portion of changes in the fair value of the derivative is recognized immediately in the net profit in the Statement of Profit and Loss. If the hedging instrument no longer meets the criteria for hedge accounting, then hedge accounting is discontinued prospectively. If the hedging instrument expires or is sold, terminated or exercised, the cumulative gain or loss on the hedging instrument recognized in cash flow hedge reserve till the period the hedge was effective remains in cash flow hedge reserve until the forecasted transaction occurs. The cumulative gain or loss previously recognized in the cash flow hedge reserve is transferred to the net profit in the Statement of Profit and Loss upon the occurrence of the related forecasted transaction. If the forecasted transaction is no longer expected to occur, then the amount accumulated in cash flow hedge reserve is reclassified to net profit in the Statement of Profit and Loss.

Financial Assets Measured at Fair Value

Financial assets are measured at fair value through OCI if these financial assets are held within a business model with an objective to hold these assets in order to collect contractual cash flows or to sell these 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. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in the Statement of Profit and Loss.

Financial asset not measured at amortised cost or at fair value through OCI is carried at FVPL.

Impairment of Financial Assets

In accordance with Ind AS 109, the Group applies the expected credit loss ("ECL") model for measurement and recognition of impairment loss on financial assets and credit risk exposures.

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. Simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss.

De-recognition of Financial Assets

The Group de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all risks and rewards of ownership of the asset to another entity.

If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognizes its retained interest in the assets and an associated liability for amounts it may have to pay.

If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

b) Equity Instruments and Financial Liabilities

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into 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 the Group after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

Financial Liabilities

Initial Recognition

Financial liabilities are classified, at initial recognition, as financial liabilities at FVPL, loans and borrowings and payables as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent Measurement

The measurement of financial liabilities depends on their classification, as described below

Financial liabilities at FVPL

Financial liabilities at FVPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as at FVPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of Profit and Loss.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in the Statement of Profit and Loss.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

De-recognition of Financial Liabilities

Financial liabilities are de-recognised when the obligation specified in the contract is discharged, cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as de-recognition of the original liability and recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

c) Offsetting Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously.

ix Employee Benefits

a Defined Contribution Plan

Contributions to defined contribution schemes such as provident fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. The above benefits are classified as Defined Contribution Schemes as the Company has no further obligations beyond the monthly contributions.

b Defined Benefit Plan

The Company also provides for gratuity which is a defined benefit plan, the liabilities of which is determined based on valuations, as at the balance sheet date, made by an independent actuary using the projected unit credit method. Re-measurement, comprising of actuarial gains and losses, in respect of gratuity are recognised

in the OCI, in the period in which they occur. Re-measurement recognised in OCI are not reclassified to the

| | |
|------|--|
| | Statement of Profit and Loss in subsequent periods. Past service cost is recognised in the Statement of Profit and Loss in the year of plan amendment or curtailment. The classification of the Company's obligation into current and non-current is as per the actuarial valuation report. |
| c | <p>Leave entitlement and compensated absences</p> <p>Accumulated leave which is expected to be utilised within next twelve months, is treated as short-term employee benefit. Leave entitlement, other than short term compensated absences, are provided based on a actuarial valuation, similar to that of gratuity benefit. Re-measurement, comprising of actuarial gains and losses, in respect of leave entitlement are recognised in the Statement of Profit and Loss in the period in which they occur.</p> |
| d | <p>Short-term Benefits</p> <p>Short-term employee benefits such as salaries, wages, performance incentives etc. are recognised as expenses at the undiscounted amounts in the Statement of Profit and Loss of the period in which the related service is rendered. Expenses on non-accumulating compensated absences is recognised in the period in which the absences occur.</p> |
| e | <p>Termination benefits</p> <p>Termination benefits are recognised as an expense as and when incurred.</p> |
| x | <p>Cash and Cash Equivalents</p> <p>Cash and cash equivalents in the Balance Sheet comprises of cash at banks and on hand and short-term deposits with an original maturity of three month or less, which are subject to an insignificant risk of changes in value.</p> |
| xi | <p>Borrowing Costs</p> <p>Borrowing costs consist of interest and other costs that the Group incurs in connection with the borrowing of funds. Also, the EIR amortisation is included in finance costs.</p> <p>Borrowing costs relating to acquisition, construction or production of a qualifying asset which takes substantial period of time to get ready for its intended use are added to the cost of such asset to the extent they relate to the period till such assets are ready to be put to use. All other borrowing costs are expensed in the Statement of Profit and Loss in the period in which they occur.</p> |
| xii | Foreign Exchange Translation and Accounting of Foreign Exchange Transaction |
| a | <p>Initial Recognition</p> <p>Foreign currency transactions are initially recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. However, for practical reasons, the Group uses a monthly average rate if the average rate approximate the actual rate at the date of the transactions.</p> |
| b | <p>Conversion</p> <p>Monetary assets and liabilities denominated in foreign currencies are reported using the closing rate at the reporting date. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.</p> |
| c | <p>Treatment of Exchange Difference</p> <p>Exchange differences arising on settlement/ restatement of short-term foreign currency monetary assets and liabilities of the Group are recognised as income or expense in the Statement of Profit and Loss except those arising from investment in Non Integral operations.</p> |
| xiii | Revenue Recognition |
| a | <p>Revenue is recognised to the extent it is probable that the economic benefits will flow to the Group and that the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Group assesses its revenue arrangements against specific criteria, i.e., whether it has exposure to the significant risks and rewards associated with the sale of goods or the rendering of services, in order to determine if it is acting as a principal or as an agent. Revenue is recognised, net of trade discounts, sales tax, service tax, VAT or other taxes, as applicable</p> <p>Contract Revenue in respect of projects for solar power plants , involving designing, engineering, supply, erection (or supervision thereof), commissioning, guaranteeing performance thereof etc., execution of which is spread over more than one accounting periods is recognized on the basis of percentage of completion method, measured by reference to the percentage of cost incurred upto the reporting date to estimated total cost for each contract.</p> |
| b | <p>Determination of revenues under the percentage of completion method necessarily involves making estimates by the management (some of which are of a technical nature) of the expected costs to completion, the expected revenues from each contract (adjusted for probable liquidation damages, if any) and the foreseeable losses to completion. When it is probable that the total contract costs will exceed the total contract revenue, the expected loss is recognised as an expense immediately.</p> |
| c | <p>Revenue in respect of operation and maintenance contracts is recognised on the basis of time proportion.</p> <p>Revenue from domestic sales of goods is recognized when the significant risks and the rewards of ownership of</p> |

| | |
|-----|--|
| d | <p>the goods are passed on to the buyer (i.e. on dispatch of goods) except revenue from contracts in relation to government tenders which is recognised once the goods are supplied to the subcontractor at the site for installation. Revenue from the sale of goods is measured at the fair value of consideration received or receivable, net of returns and allowances and discounts.</p> |
| e | <p>For all financial assets measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is recognized on a time proportion basis taking into account the amount outstanding. Interest income is included under the head "other income" in the Statement of Profit and Loss.</p> |
| f | <p>Dividend income is recognised when right to receive the payment is established.</p> |
| g | <p>Claims for insurance are accounted on receipts/ on acceptance of claim by insurer.</p> |
| xiv | <p>Government Grant</p> <p>Government Grants are recognized at their fair value when there is reasonable assurance that the grant will be received and all the attached conditions will be complied with.</p> <p>When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. Government grant related to the non-monetary asset are recognised at nominal value and presented by deducting the same from carrying amount of related asset and the grant is then recognised in profit or loss over the useful life of the depreciable asset by way of a reduced depreciation charge</p> |
| xv | <p>Taxes on Income</p> <p>Income tax comprises of current and deferred income tax. Income tax is recognised as an expense or income in the Statement of Profit and Loss, except to the extent it relates to items directly recognised in equity or in OCI.</p> |
| a | <p>Current Income Tax</p> <p>Current income tax is recognised based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.</p> <p>Current tax items are recognised in correlation to the underlying transaction either in statement of profit and loss, other comprehensive income or directly in equity</p> |
| b | <p>Deferred Income Tax</p> <p>Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognised for all deductible temporary differences between the financial statements' carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognised in the period that includes the enactment date. Deferred tax assets are only recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Such assets are reviewed at each Balance Sheet date to reassess realisation.</p> <p>Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.</p> <p>Minimum Alternative Tax ("MAT") credit is recognised as an asset only when and to the extent it is probable that the Company will pay normal income tax during the specified period.</p> |
| xvi | <p>Impairment of Non-Financial Assets</p> <p>As at each Balance Sheet date, the Group assesses whether there is an indication that a non-financial asset may be impaired and also whether there is an indication of reversal of impairment loss recognised in the previous periods. If any indication exists, or when annual impairment testing for an asset is required, the Group determines the recoverable amount and impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.</p> <p>Recoverable amount is determined:</p> <ul style="list-style-type: none"> - In case of an individual asset, at the higher of the assets' fair value less cost to sell and value in use; and - In case of cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of cash generating unit's fair value less cost to sell and value in use. <p>In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specified to the asset. In determining fair value less cost to sell, recent market transaction are taken into account. If no such transaction can be identified, an appropriate valuation model is used.</p> |

Impairment losses of continuing operations, including impairment on inventories, are recognised in the Statement of Profit and Loss, except for properties previously revalued with the revaluation taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation.

When the Group considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, then the previously recognised impairment loss is reversed through the Statement of Profit and Loss.

xvii Inventories

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost. Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience.

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

Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

xviii Trade receivables

A receivable is classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the EIR method, less provision for impairment.

xix Trade payables

A payable is classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business. These amounts represent liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. These amounts are unsecured and are usually settled as per the payment terms stated in the contract. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the EIR method.

xx Earnings Per Share

Basic earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Group and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares).

xxi 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 embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of obligation. Provisions (excluding gratuity and compensated absences) are determined based on management's estimate required to settle the obligation at the Balance Sheet date. In case the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

Contingent assets are disclosed where an inflow of economic benefit is probable. The Group shall not recognize a contingent asset unless the recovery is virtually certain.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group. A contingent liability also arises, in rare cases, where a liability cannot be recognised because it cannot be measured reliably.

xxii Exceptional Items

When items of income and expense within profit or loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such material items are disclosed separately as exceptional items.

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

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock] | | |
| Disclosure of initial application of standards or interpretations [TextBlock] | | |
| Whether initial application of an Ind AS has an effect on the current period or any prior period | No | No |
| Disclosure of voluntary change in accounting policy [TextBlock] | | |
| Whether there is any voluntary change in accounting policy | No | No |
| Disclosure of changes in accounting estimates [TextBlock] | | |
| Whether there are changes in accounting estimates during the year | No | No |

[400600] Notes - Property, plant and equipment**Disclosure of additional information about property plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | Land [Member] | |
|--|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Assets held under lease [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 Method | Line Straight Line Method | Straight Method | Line Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | 5 years | 5 years | 80 years | 80 years |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | Factory building [Member] | |
|--|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 Method | Line Straight Line Method | Straight Method | Line Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | 0 | 0 | 30 years | 30 years |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | Other plant and equipment [Member] | |
|--|----------------------------------|--------------------------------|------------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | 5-10 years | 5-10 years | 5-10 years | 5-10 years |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | Motor vehicles [Member] | |
|--|---------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | 10 years | 10 years | 8 years | 8 years |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | Computer equipments [Member] | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | 5 years | 5 years | 3 years | 3 years |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(6)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] | | Other property, plant and equipment [Member] | |
|--|----------------------------------|--------------------------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | Owned and leased assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | 5 years | 5 years | 5 years | 5 years |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | |
|--|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 |
| Useful lives or depreciation rates, property, plant and equipment | 5 years | 5 years |
| Whether property, plant and equipment are stated at revalued amount | No | No |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 150,42,77,653 | 26,60,82,500 | | 150,42,77,653 |
| Acquisitions through business combinations, property, plant and equipment | 12,97,59,300 | 31,98,97,788 | | 12,97,59,300 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -28,28,42,357 | -26,79,26,963 | | |
| Depreciation recognised as part of cost of other assets | 0 | -78,98,389 | | |
| Total Depreciation property plant and equipment | -28,28,42,357 | -27,58,25,352 | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | -2,95,58,952 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 34,62,62,932 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 31,67,03,980 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 4,68,10,939 | 11,89,69,679 | | 6,53,28,820 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 4,68,10,939 | 11,89,69,679 | | 6,53,28,820 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 39,710 | 0 | | 41,362 |

| | | | | |
|--|---------------|---------------|--------------|---------------|
| Total increase (decrease) in property, plant and equipment | 130,43,43,947 | 50,78,89,237 | | 156,86,66,771 |
| Property, plant and equipment at end of period | 271,14,92,060 | 140,71,48,113 | 89,92,58,876 | 358,44,72,075 |

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

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 26,60,82,500 | | | |
| Acquisitions through business combinations, property, plant and equipment | 31,98,97,788 | | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 28,28,42,357 | 26,79,26,963 |
| Depreciation recognised as part of cost of other assets | | | 0 | 78,98,389 |
| Total Depreciation property plant and equipment | | | 28,28,42,357 | 27,58,25,352 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | -2,95,58,952 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 34,62,62,932 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 31,67,03,980 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 12,77,93,592 | | 1,85,17,881 | 88,23,913 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 12,77,93,592 | | 1,85,17,881 | 88,23,913 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 1,652 | 0 |

| | | | | |
|--|---------------|---------------|--------------|--------------|
| Total increase (decrease) in property, plant and equipment | 77,48,90,676 | | 26,43,22,824 | 26,70,01,439 |
| Property, plant and equipment at end of period | 201,58,05,304 | 124,09,14,628 | 87,29,80,015 | 60,86,57,191 |

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

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|----------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | Assets held under lease [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 22,97,48,262 | 0 | |
| Acquisitions through business combinations, property, plant and equipment | | 57,46,969 | 0 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -5,31,47,073 | -5,12,12,467 | |
| Depreciation recognised as part of cost of other assets | | 0 | 0 | |
| Total Depreciation property plant and equipment | | -5,31,47,073 | -5,12,12,467 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | -2,95,58,952 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 34,62,62,932 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 31,67,03,980 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | -43,02,735 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | -43,02,735 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |

| | | | | |
|---|--------------|--------------|--------------|-------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 18,23,48,158 | 26,97,94,248 | |
| Property, plant and equipment at end of period | 34,16,55,752 | 49,71,77,024 | 31,48,28,866 | 4,50,34,618 |

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

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 22,97,48,262 | 0 | | |
| Acquisitions through business combinations, property, plant and equipment | 57,46,969 | 0 | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 5,31,47,073 |
| Depreciation recognised as part of cost of other assets | | | | 0 |
| Total Depreciation property plant and equipment | | | | 5,31,47,073 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | -2,95,58,952 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 34,62,62,932 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 31,67,03,980 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|--------------|--------------|-------------|--------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 23,54,95,231 | 31,67,03,980 | | 5,31,47,073 |
| Property, plant and equipment at end of period | 63,44,98,334 | 39,90,03,103 | 8,22,99,123 | 13,73,21,310 |

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

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis] | Property, plant and equipment [Member] | | | |
|---|--|------------|--------------------------------|--------------------------------|
| | Assets held under lease [Member] | | Owned assets [Member] | |
| | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 127,45,29,391 | 26,60,82,500 |
| Acquisitions through business combinations, property, plant and equipment | | | 12,40,12,331 | 31,98,97,788 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 5,12,12,467 | | -22,96,95,284 | -21,67,14,496 |
| Depreciation recognised as part of cost of other assets | 0 | | 0 | -78,98,389 |
| Total Depreciation property plant and equipment | 5,12,12,467 | | -22,96,95,284 | -22,46,12,885 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 43,02,735 | | 4,68,10,939 | 12,32,72,414 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 43,02,735 | | 4,68,10,939 | 12,32,72,414 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 39,710 | 0 |

| | | | | |
|--|-------------|-------------|---------------|---------------|
| Total increase (decrease) in property, plant and equipment | 4,69,09,732 | | 112,19,95,789 | 23,80,94,989 |
| Property, plant and equipment at end of period | 8,41,74,237 | 3,72,64,505 | 221,43,15,036 | 109,23,19,247 |

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

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|--------------------------------|--------------------------|---------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 127,45,29,391 | 26,60,82,500 | |
| Acquisitions through business combinations, property, plant and equipment | | 12,40,12,331 | 31,98,97,788 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 6,53,28,820 | 12,77,93,592 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 6,53,28,820 | 12,77,93,592 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 41,362 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 133,31,71,540 | 45,81,86,696 | |
| Property, plant and equipment at end of period | 85,42,24,258 | 294,99,73,741 | 161,68,02,201 | 115,86,15,505 |

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

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | Land [Member] |
|---|--|--------------------------------|------------|----------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Assets held under lease [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 0 |
| Acquisitions through business combinations, property, plant and equipment | | | | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 22,96,95,284 | 21,67,14,496 | | -3,69,487 |
| Depreciation recognised as part of cost of other assets | 0 | 78,98,389 | | 0 |
| Total Depreciation property plant and equipment | 22,96,95,284 | 22,46,12,885 | | -3,69,487 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 1,85,17,881 | 45,21,178 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 1,85,17,881 | 45,21,178 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 1,652 | 0 | | 0 |

| | | | | |
|--|--------------|--------------|--------------|-------------|
| Total increase (decrease) in property, plant and equipment | 21,11,75,751 | 22,00,91,707 | | -3,69,487 |
| Property, plant and equipment at end of period | 73,56,58,705 | 52,44,82,954 | 30,43,91,247 | 2,45,17,206 |

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

..(8)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | 0 | 0 |
| Acquisitions through business combinations, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -3,69,524 | | | |
| Depreciation recognised as part of cost of other assets | 0 | | | |
| Total Depreciation property plant and equipment | -3,69,524 | | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | -2,95,58,952 | | 0 | -2,95,58,952 |
| Increase (decrease) through other changes, property, plant and equipment | 2,52,56,217 | | 0 | 2,52,56,217 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | -43,02,735 | | 0 | -43,02,735 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | -43,02,735 | | 0 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | -43,02,735 | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-------------|-------------|-------------|-------------|
| Total increase (decrease) in property, plant and equipment | -3,69,524 | | 0 | -43,02,735 |
| Property, plant and equipment at end of period | 2,48,86,693 | 2,52,56,217 | 2,52,56,217 | 2,52,56,217 |

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

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|----------------------------------|--|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 3,69,487 | 3,69,524 | |
| Depreciation recognised as part of cost of other assets | | 0 | 0 | |
| Total Depreciation property plant and equipment | | 3,69,487 | 3,69,524 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 43,02,735 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 43,02,735 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 3,69,487 | -39,33,211 | |
| Property, plant and equipment at end of period | 2,95,58,952 | 7,39,011 | 3,69,524 | 43,02,735 |

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

..(10)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [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 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 5,60,26,007 | | 0 |
| Acquisitions through business combinations, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0 | 0 | | |
| Depreciation recognised as part of cost of other assets | 0 | 0 | | |
| Total Depreciation property plant and equipment | 0 | 0 | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|--|-------------|-------------|-----------|-------------|
| Total increase (decrease) in property, plant and equipment | 0 | 5,60,26,007 | | 0 |
| Property, plant and equipment at end of period | 5,90,11,607 | 5,90,11,607 | 29,85,600 | 5,90,11,607 |

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

..(11)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|--------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 5,60,26,007 | | | |
| Acquisitions through business combinations, property, plant and equipment | 0 | | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 0 | 0 |
| Depreciation recognised as part of cost of other assets | | | 0 | 0 |
| Total Depreciation property plant and equipment | | | 0 | 0 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-------------|-----------|---|---|
| Total increase (decrease) in property, plant and equipment | 5,60,26,007 | | 0 | 0 |
| Property, plant and equipment at end of period | 5,90,11,607 | 29,85,600 | 0 | 0 |

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

..(12)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [Member] | Buildings [Member] | | |
|---|--|----------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Assets held under lease [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 22,97,48,262 | 0 | |
| Acquisitions through business combinations, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -4,81,59,729 | -4,62,68,200 | |
| Depreciation recognised as part of cost of other assets | | 0 | 0 | |
| Total Depreciation property plant and equipment | | -4,81,59,729 | -4,62,68,200 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 32,10,06,715 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 32,10,06,715 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |

| | | | | |
|---|---|--------------|--------------|---|
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 18,15,88,533 | 27,47,38,515 | |
| Property, plant and equipment at end of period | 0 | 45,63,27,048 | 27,47,38,515 | 0 |

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

..(13)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|----------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 22,97,48,262 | 0 | | |
| Acquisitions through business combinations, property, plant and equipment | 0 | 0 | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 4,81,59,729 |
| Depreciation recognised as part of cost of other assets | | | | 0 |
| Total Depreciation property plant and equipment | | | | 4,81,59,729 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 32,10,06,715 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 32,10,06,715 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|--------------|--------------|---|-------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 22,97,48,262 | 32,10,06,715 | | 4,81,59,729 |
| Property, plant and equipment at end of period | 55,07,54,977 | 32,10,06,715 | 0 | 9,44,27,929 |

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

..(14)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis] | Buildings [Member] | | | |
|---|--|------------|--------------------------------|--------------------------------|
| | Assets held under lease [Member] | | Owned assets [Member] | |
| | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 4,62,28,874 | 0 |
| Acquisitions through business combinations, property, plant and equipment | | | 0 | 43,23,161 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 4,62,68,200 | | -24,28,612 | -21,43,014 |
| Depreciation recognised as part of cost of other assets | 0 | | 0 | -86,858 |
| Total Depreciation property plant and equipment | 4,62,68,200 | | -24,28,612 | -22,29,872 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-------------|---|-------------|-------------|
| Total increase (decrease) in property, plant and equipment | 4,62,68,200 | | 4,38,00,262 | 20,93,289 |
| Property, plant and equipment at end of period | 4,62,68,200 | 0 | 8,76,06,121 | 4,38,05,859 |

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

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|--------------------------|--------------------------------|--------------------------|-------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 4,62,28,874 | 0 | |
| Acquisitions through business combinations, property, plant and equipment | | 0 | 43,23,161 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 4,62,28,874 | 43,23,161 | |
| Property, plant and equipment at end of period | 4,17,12,570 | 11,20,00,255 | 6,57,71,381 | 6,14,48,220 |

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

..(16)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | Office building [Member] |
|---|--|--------------------------------|------------|----------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Assets held under lease [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 0 |
| Acquisitions through business combinations, property, plant and equipment | | | | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 24,28,612 | 21,43,014 | | -1,44,07,447 |
| Depreciation recognised as part of cost of other assets | 0 | 86,858 | | 0 |
| Total Depreciation property plant and equipment | 24,28,612 | 22,29,872 | | -1,44,07,447 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|-------------|-------------|-------------|--------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 24,28,612 | 22,29,872 | | -1,44,07,447 |
| Property, plant and equipment at end of period | 2,43,94,134 | 2,19,65,522 | 1,97,35,650 | 5,86,05,824 |

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

..(17)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office building [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | 0 | 0 |
| Acquisitions through business combinations, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -1,42,39,528 | | | |
| Depreciation recognised as part of cost of other assets | 0 | | | |
| Total Depreciation property plant and equipment | -1,42,39,528 | | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 8,72,52,799 | | 0 | 8,72,52,799 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 8,72,52,799 | | 0 | 8,72,52,799 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-------------|---|-------------|-------------|
| Total increase (decrease) in property, plant and equipment | 7,30,13,271 | | 0 | 8,72,52,799 |
| Property, plant and equipment at end of period | 7,30,13,271 | 0 | 8,72,52,799 | 8,72,52,799 |

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

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis] | Office building [Member] Assets held under lease [Member] Gross carrying amount [Member] Accumulated depreciation and impairment [Member] | | | |
|---|--|--------------------------------|--------------------------------|------------|
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| | | | | |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 1,44,07,447 | 1,42,39,528 | |
| Depreciation recognised as part of cost of other assets | | 0 | 0 | |
| Total Depreciation property plant and equipment | | 1,44,07,447 | 1,42,39,528 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 1,44,07,447 | 1,42,39,528 | |
| Property, plant and equipment at end of period | 0 | 2,86,46,975 | 1,42,39,528 | 0 |

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

..(19)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office building [Member] | | | |
|---|--------------------------------|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 4,62,28,874 | 0 | | 4,62,28,874 |
| Acquisitions through business combinations, property, plant and equipment | 0 | 43,23,161 | | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -3,80,349 | -1,44,502 | | |
| Depreciation recognised as part of cost of other assets | 0 | -86,858 | | |
| Total Depreciation property plant and equipment | -3,80,349 | -2,31,360 | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|--|-------------|-----------|---|-------------|
| Total increase (decrease) in property, plant and equipment | 4,58,48,525 | 40,91,801 | | 4,62,28,874 |
| Property, plant and equipment at end of period | 4,99,40,326 | 40,91,801 | 0 | 5,05,52,035 |

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

..(20)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office building [Member] | | | |
|---|--------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | | |
| Acquisitions through business combinations, property, plant and equipment | 43,23,161 | | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 3,80,349 | 1,44,502 |
| Depreciation recognised as part of cost of other assets | | | 0 | 86,858 |
| Total Depreciation property plant and equipment | | | 3,80,349 | 2,31,360 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-----------|---|----------|----------|
| Total increase (decrease) in property, plant and equipment | 43,23,161 | | 3,80,349 | 2,31,360 |
| Property, plant and equipment at end of period | 43,23,161 | 0 | 6,11,709 | 2,31,360 |

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

..(21)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office building [Member] | Factory building [Member] | | |
|---|--|----------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Assets held under lease [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 22,97,48,262 | 0 | |
| Acquisitions through business combinations, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -3,37,52,282 | -3,20,28,672 | |
| Depreciation recognised as part of cost of other assets | | 0 | 0 | |
| Total Depreciation property plant and equipment | | -3,37,52,282 | -3,20,28,672 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 23,37,53,916 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 23,37,53,916 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |

| | | | | |
|---|---|--------------|--------------|---|
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 19,59,95,980 | 20,17,25,244 | |
| Property, plant and equipment at end of period | 0 | 39,77,21,224 | 20,17,25,244 | 0 |

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

..(22)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory building [Member] | | | |
|---|----------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 22,97,48,262 | 0 | | |
| Acquisitions through business combinations, property, plant and equipment | 0 | 0 | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 3,37,52,282 |
| Depreciation recognised as part of cost of other assets | | | | 0 |
| Total Depreciation property plant and equipment | | | | 3,37,52,282 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 23,37,53,916 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 23,37,53,916 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|--------------|--------------|---|-------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 22,97,48,262 | 23,37,53,916 | | 3,37,52,282 |
| Property, plant and equipment at end of period | 46,35,02,178 | 23,37,53,916 | 0 | 6,57,80,954 |

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

..(23)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis] | Factory building [Member] | | | |
|---|--|------------|--------------------------------|--------------------------------|
| | Assets held under lease [Member] | | Owned assets [Member] | |
| | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 0 | 0 |
| Acquisitions through business combinations, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 3,20,28,672 | | -20,48,263 | -19,98,512 |
| Depreciation recognised as part of cost of other assets | 0 | | 0 | 0 |
| Total Depreciation property plant and equipment | 3,20,28,672 | | -20,48,263 | -19,98,512 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-------------|---|-------------|-------------|
| Total increase (decrease) in property, plant and equipment | 3,20,28,672 | | -20,48,263 | -19,98,512 |
| Property, plant and equipment at end of period | 3,20,28,672 | 0 | 3,76,65,795 | 3,97,14,058 |

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

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory 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] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 0 | 0 | |
| Acquisitions through business combinations, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 0 | 0 | |
| Property, plant and equipment at end of period | 4,17,12,570 | 6,14,48,220 | 6,14,48,220 | 6,14,48,220 |

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

..(25)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory building [Member] | | | Plant and equipment [Member] |
|---|--|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | | | | 4,81,70,455 |
| Acquisitions through business combinations, property, plant and equipment | | | | 10,98,09,673 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 20,48,263 | 19,98,512 | | -19,85,55,360 |
| Depreciation recognised as part of cost of other assets | 0 | 0 | | 0 |
| Total Depreciation property plant and equipment | 20,48,263 | 19,98,512 | | -19,85,55,360 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 4,66,26,028 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 4,66,26,028 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|-------------|-------------|-------------|--------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 20,48,263 | 19,98,512 | | -8,72,01,260 |
| Property, plant and equipment at end of period | 2,37,82,425 | 2,17,34,162 | 1,97,35,650 | 60,12,39,156 |

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

..(26)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | |
|---|--------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 13,29,61,722 | | 4,81,70,455 | 13,29,61,722 |
| Acquisitions through business combinations, property, plant and equipment | 0 | | 10,98,09,673 | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -18,90,94,296 | | | |
| Depreciation recognised as part of cost of other assets | 0 | | | |
| Total Depreciation property plant and equipment | -18,90,94,296 | | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 5,61,32,490 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 5,61,32,490 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|--------------|--------------|---------------|---------------|
| Total increase (decrease) in property, plant and equipment | -5,61,32,574 | | 10,18,47,638 | 13,29,61,722 |
| Property, plant and equipment at end of period | 68,84,40,416 | 74,45,72,990 | 121,44,14,327 | 111,25,66,689 |

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

..(27)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | 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] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 19,85,55,360 | 18,90,94,296 | |
| Depreciation recognised as part of cost of other assets | | 0 | 0 | |
| Total Depreciation property plant and equipment | | 19,85,55,360 | 18,90,94,296 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 95,06,462 | 0 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 95,06,462 | 0 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 18,90,48,898 | 18,90,94,296 | |
| Property, plant and equipment at end of period | 97,96,04,967 | 61,31,75,171 | 42,41,26,273 | 23,50,31,977 |

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

..(28)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other 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 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 4,81,70,455 | 13,29,61,722 | | 4,81,70,455 |
| Acquisitions through business combinations, property, plant and equipment | 10,98,09,673 | 0 | | 10,98,09,673 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -19,85,55,360 | -18,90,94,296 | | |
| Depreciation recognised as part of cost of other assets | 0 | 0 | | |
| Total Depreciation property plant and equipment | -19,85,55,360 | -18,90,94,296 | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 4,66,26,028 | 0 | | 5,61,32,490 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 4,66,26,028 | 0 | | 5,61,32,490 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|--|--------------|--------------|--------------|---------------|
| Total increase (decrease) in property, plant and equipment | -8,72,01,260 | -5,61,32,574 | | 10,18,47,638 |
| Property, plant and equipment at end of period | 60,12,39,156 | 68,84,40,416 | 74,45,72,990 | 121,44,14,327 |

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

..(29)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other 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] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 13,29,61,722 | | | |
| Acquisitions through business combinations, property, plant and equipment | 0 | | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 19,85,55,360 | 18,90,94,296 |
| Depreciation recognised as part of cost of other assets | | | 0 | 0 |
| Total Depreciation property plant and equipment | | | 19,85,55,360 | 18,90,94,296 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 95,06,462 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 95,06,462 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|---------------|--------------|--------------|--------------|
| Total increase (decrease) in property, plant and equipment | 13,29,61,722 | | 18,90,48,898 | 18,90,94,296 |
| Property, plant and equipment at end of period | 111,25,66,689 | 97,96,04,967 | 61,31,75,171 | 42,41,26,273 |

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

..(30)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other plant and equipment [Member] | Furniture and fixtures [Member] | | |
|---|--|---------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 8,76,082 | 38,31,143 | |
| Acquisitions through business combinations, property, plant and equipment | | 17,95,994 | 29,000 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -18,35,063 | -17,61,473 | |
| Depreciation recognised as part of cost of other assets | | 0 | -3,170 | |
| Total Depreciation property plant and equipment | | -18,35,063 | -17,64,643 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 72,860 | 0 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 72,860 | 0 | |

| | | | | |
|---|--------------|-------------|-------------|-----------|
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 7,64,153 | 20,95,500 | |
| Property, plant and equipment at end of period | 23,50,31,977 | 1,26,64,937 | 1,19,00,784 | 98,05,284 |

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

..(31)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | 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] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 8,76,082 | 38,31,143 | | |
| Acquisitions through business combinations, property, plant and equipment | 17,95,994 | 29,000 | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 18,35,063 |
| Depreciation recognised as part of cost of other assets | | | | 0 |
| Total Depreciation property plant and equipment | | | | 18,35,063 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 81,390 | 0 | | 8,530 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 81,390 | 0 | | 8,530 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|-------------|-------------|-------------|-------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 25,90,686 | 38,60,143 | | 18,26,533 |
| Property, plant and equipment at end of period | 2,34,08,461 | 2,08,17,775 | 1,69,57,632 | 1,07,43,524 |

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

..(32)

Unless otherwise specified, all monetary values are in 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 assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 56,19,734 | 26,37,132 |
| Acquisitions through business combinations, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 17,61,473 | | -26,88,349 | -27,78,479 |
| Depreciation recognised as part of cost of other assets | 3,170 | | 0 | 0 |
| Total Depreciation property plant and equipment | 17,64,643 | | -26,88,349 | -27,78,479 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 10,97,475 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 10,97,475 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-----------|-----------|-------------|-------------|
| Total increase (decrease) in property, plant and equipment | 17,64,643 | | 29,31,385 | -12,38,822 |
| Property, plant and equipment at end of period | 89,16,991 | 71,52,348 | 1,73,88,609 | 1,44,57,224 |

Disclosure of detailed information about property, plant and equipment [Table]**..(33)**

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|--------------------------|--------------------------------|--------------------------|-------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 56,19,734 | 26,37,132 | |
| Acquisitions through business combinations, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 26,16,780 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 26,16,780 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 56,19,734 | 20,352 | |
| Property, plant and equipment at end of period | 1,56,96,046 | 3,11,23,452 | 2,55,03,718 | 2,54,83,366 |

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

..(34)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | Motor vehicles [Member] |
|---|--|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | | | | 56,19,734 |
| Acquisitions through business combinations, property, plant and equipment | | | | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 26,88,349 | 27,78,479 | | -26,88,349 |
| Depreciation recognised as part of cost of other assets | 0 | 0 | | 0 |
| Total Depreciation property plant and equipment | 26,88,349 | 27,78,479 | | -26,88,349 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 15,19,305 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 15,19,305 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|-------------|-------------|-----------|-------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 26,88,349 | 12,59,174 | | 29,31,385 |
| Property, plant and equipment at end of period | 1,37,34,843 | 1,10,46,494 | 97,87,320 | 1,73,88,609 |

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

..(35)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|--------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 26,37,132 | | 56,19,734 | 26,37,132 |
| Acquisitions through business combinations, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -27,78,479 | | | |
| Depreciation recognised as part of cost of other assets | 0 | | | |
| Total Depreciation property plant and equipment | -27,78,479 | | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 10,97,475 | | 0 | 26,16,780 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 10,97,475 | | 0 | 26,16,780 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-------------|-------------|-------------|-------------|
| Total increase (decrease) in property, plant and equipment | -12,38,822 | | 56,19,734 | 20,352 |
| Property, plant and equipment at end of period | 1,44,57,224 | 1,56,96,046 | 3,11,23,452 | 2,55,03,718 |

Disclosure of detailed information about property, plant and equipment [Table]
..(36)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|--------------------------------|--|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 26,88,349 | 27,78,479 | |
| Depreciation recognised as part of cost of other assets | | 0 | 0 | |
| Total Depreciation property plant and equipment | | 26,88,349 | 27,78,479 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 15,19,305 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 15,19,305 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 26,88,349 | 12,59,174 | |
| Property, plant and equipment at end of period | 2,54,83,366 | 1,37,34,843 | 1,10,46,494 | 97,87,320 |

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

..(37)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|--------------------------------|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 17,30,975 | 14,50,573 | | 17,30,975 |
| Acquisitions through business combinations, property, plant and equipment | 8,21,667 | 1,22,757 | | 8,21,667 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -16,36,887 | -17,05,275 | | |
| Depreciation recognised as part of cost of other assets | 0 | -27,475 | | |
| Total Depreciation property plant and equipment | -16,36,887 | -17,32,750 | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 1,12,051 | 0 | | 1,32,400 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 1,12,051 | 0 | | 1,32,400 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 4,410 | 0 | | 4,562 |

| | | | | |
|--|-----------|-----------|-----------|-------------|
| Total increase (decrease) in property, plant and equipment | 7,99,294 | -1,59,420 | | 24,15,680 |
| Property, plant and equipment at end of period | 58,28,409 | 50,29,115 | 51,88,535 | 1,41,33,244 |

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

..(38)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|--------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 14,50,573 | | | |
| Acquisitions through business combinations, property, plant and equipment | 1,22,757 | | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 16,36,887 | 17,05,275 |
| Depreciation recognised as part of cost of other assets | | | 0 | 27,475 |
| Total Depreciation property plant and equipment | | | 16,36,887 | 17,32,750 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 20,349 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 20,349 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 152 | 0 |

| | | | | |
|--|-------------|-------------|-----------|-----------|
| Total increase (decrease) in property, plant and equipment | 15,73,330 | | 16,16,386 | 17,32,750 |
| Property, plant and equipment at end of period | 1,17,17,564 | 1,01,44,234 | 83,04,835 | 66,88,449 |

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

..(39)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | Computer equipments [Member] | | |
|---|--|------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 5,98,125 | 61,82,097 | |
| Acquisitions through business combinations, property, plant and equipment | | 47,719 | 5,86,921 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -33,81,225 | -52,18,689 | |
| Depreciation recognised as part of cost of other assets | | 0 | -2,46,156 | |
| Total Depreciation property plant and equipment | | -33,81,225 | -54,64,845 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |

| | | | | |
|---|-----------|------------|-----------|-----------|
| Decrease through loss of control of subsidiary, property, plant and equipment | | 35,300 | 0 | |
| Total increase (decrease) in property, plant and equipment | | -27,70,681 | 13,04,173 | |
| Property, plant and equipment at end of period | 49,55,699 | 39,81,839 | 67,52,520 | 54,48,347 |

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

..(40)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|--------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 5,98,125 | 61,82,097 | | |
| Acquisitions through business combinations, property, plant and equipment | 47,719 | 5,86,921 | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 33,81,225 |
| Depreciation recognised as part of cost of other assets | | | | 0 |
| Total Depreciation property plant and equipment | | | | 33,81,225 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 89,82,540 | 0 | | 89,82,540 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 89,82,540 | 0 | | 89,82,540 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|-------------|-------------|-------------|-------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 36,800 | 0 | | 1,500 |
| Total increase (decrease) in property, plant and equipment | -83,73,496 | 67,69,018 | | -56,02,815 |
| Property, plant and equipment at end of period | 2,27,70,423 | 3,11,43,919 | 2,43,74,901 | 1,87,88,584 |

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

..(41)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | Leasehold improvements [Member] | |
|---|--|------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Assets held under lease [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 0 | 0 |
| Acquisitions through business combinations, property, plant and equipment | | | 57,46,969 | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 52,18,689 | | -46,17,857 | -45,74,743 |
| Depreciation recognised as part of cost of other assets | 2,46,156 | | 0 | 0 |
| Total Depreciation property plant and equipment | 54,64,845 | | -46,17,857 | -45,74,743 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-------------|-------------|-------------|-------------|
| Total increase (decrease) in property, plant and equipment | 54,64,845 | | 11,29,112 | -45,74,743 |
| Property, plant and equipment at end of period | 2,43,91,399 | 1,89,26,554 | 1,63,32,770 | 1,52,03,658 |

Disclosure of detailed information about property, plant and equipment [Table]**..(42)**

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] | | | |
|---|----------------------------------|--------------------------------|--------------------------|-------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 0 | 0 | |
| Acquisitions through business combinations, property, plant and equipment | | 57,46,969 | 0 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 57,46,969 | 0 | |
| Property, plant and equipment at end of period | 1,97,78,401 | 5,84,87,140 | 5,27,40,171 | 5,27,40,171 |

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

..(43)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] | | | Other property, plant and equipment [Member] |
|---|--|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [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 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | | | | 117,13,05,146 |
| Acquisitions through business combinations, property, plant and equipment | | | | 1,15,37,278 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 46,17,857 | 45,74,743 | | -1,91,69,788 |
| Depreciation recognised as part of cost of other assets | 0 | 0 | | 0 |
| Total Depreciation property plant and equipment | 46,17,857 | 45,74,743 | | -1,91,69,788 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|-------------|-------------|-------------|---------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 46,17,857 | 45,74,743 | | 116,36,72,636 |
| Property, plant and equipment at end of period | 4,21,54,370 | 3,75,36,513 | 3,29,61,770 | 142,65,94,358 |

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

..(44)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | | | |
|---|--|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 6,29,93,826 | | 117,13,05,146 | 6,29,93,826 |
| Acquisitions through business combinations, property, plant and equipment | 31,48,35,949 | | 1,15,37,278 | 31,48,35,949 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -1,40,13,270 | | | |
| Depreciation recognised as part of cost of other assets | -75,34,730 | | | |
| Total Depreciation property plant and equipment | -2,15,48,000 | | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 12,21,74,939 | | 0 | 12,51,76,812 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 12,21,74,939 | | 0 | 12,51,76,812 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|--------------|-------------|---------------|--------------|
| Total increase (decrease) in property, plant and equipment | 23,41,06,836 | | 118,28,42,424 | 25,26,52,963 |
| Property, plant and equipment at end of period | 26,29,21,722 | 2,88,14,886 | 147,31,11,972 | 29,02,69,548 |

Disclosure of detailed information about property, plant and equipment [Table]**..(45)**

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | | | |
|---|--|--|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 1,91,69,788 | 1,40,13,270 | |
| Depreciation recognised as part of cost of other assets | | 0 | 75,34,730 | |
| Total Depreciation property plant and equipment | | 1,91,69,788 | 2,15,48,000 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 30,01,873 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 30,01,873 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 1,91,69,788 | 1,85,46,127 | |
| Property, plant and equipment at end of period | 3,76,16,585 | 4,65,17,614 | 2,73,47,826 | 88,01,699 |

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

..(46)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|---|--|--|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 Installations and Solar Power Plant | Electrical Installations and Solar Power Plant | | Electrical Installations and Solar Power Plant |
| 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 | 117,13,05,146 | 6,29,93,826 | | 117,13,05,146 |
| Acquisitions through business combinations, property, plant and equipment | 1,15,37,278 | 31,48,35,949 | | 1,15,37,278 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -1,91,69,788 | -1,40,13,270 | | |
| Depreciation recognised as part of cost of other assets | 0 | -75,34,730 | | |
| Total Depreciation property plant and equipment | -1,91,69,788 | -2,15,48,000 | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 12,21,74,939 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 12,21,74,939 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|---------------|--------------|-------------|---------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 116,36,72,636 | 23,41,06,836 | | 118,28,42,424 |
| Property, plant and equipment at end of period | 142,65,94,358 | 26,29,21,722 | 2,88,14,886 | 147,31,11,972 |

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

..(47)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|---|--|------------|--|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | Electrical Installations and Solar Power Plant | | Electrical Installations and Solar Power Plant | Electrical Installations and Solar Power Plant |
| 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 | 6,29,93,826 | | | |
| Acquisitions through business combinations, property, plant and equipment | 31,48,35,949 | | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 1,91,69,788 | 1,40,13,270 |
| Depreciation recognised as part of cost of other assets | | | 0 | 75,34,730 |
| Total Depreciation property plant and equipment | | | 1,91,69,788 | 2,15,48,000 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 12,51,76,812 | | 0 | 30,01,873 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 12,51,76,812 | | 0 | 30,01,873 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |

| | | | |
|---|--------------|-------------|-------------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | 0 |
| Total increase (decrease) in property, plant and equipment | 25,26,52,963 | 1,91,69,788 | 1,85,46,127 |
| Property, plant and equipment at end of period | 29,02,69,548 | 3,76,16,585 | 4,65,17,614 |
| | | | 2,73,47,826 |

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

..(48)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] |
|---|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] |
| | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | |
| Disclosure of detailed information about property, plant and equipment [Line items] | |
| Reconciliation of changes in property, plant and equipment [Abstract] | |
| Property, plant and equipment at end of period | 88,01,699 |

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--------------------------------|--------------------------------|
| 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**Disclosure of detailed information about investment property [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Type of investment property [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis] | Column 1 | | | |
|---|--------------------------------|--------------------------------|------------|--------------------------------|
| | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about investment property at cost [Abstract] | | | | |
| Disclosure of detailed information about investment property [Line items] | | | | |
| Nature of investment property | Land | Land | | Land |
| Reconciliation of changes in investment property [Abstract] | | | | |
| Changes in investment property [Abstract] | | | | |
| Additions other than through business combinations, investment property [Abstract] | | | | |
| Additions from subsequent expenditure recognised as Assets, investment property | 0 | 0 | | |
| Additions from acquisitions, investment property | 0 | 0 | | |
| Total additions other than through business combinations, investment property | 0 | 0 | | 0 |
| Acquisitions through business combinations, investment property | 0 | 0 | | |
| Increase (decrease) through net exchange differences, investment property | 0 | 0 | | |
| Depreciation, investment property | 0 | 0 | | |
| Impairment loss recognised in profit or loss, investment property | 0 | 0 | | |
| Reversal of impairment loss recognised in profit or loss, investment property | 0 | 0 | | |
| Transfer from (to) inventories and owner-occupied property, investment property | 0 | 0 | | |
| Transfer from investment property under construction or development, investment property | 0 | 0 | | |
| Disposals, investment property | 0 | 0 | | |
| Decrease through classified as held for sale, investment property | 0 | 0 | | |
| Increase (decrease) through other changes, investment property | 0 | 0 | | |
| Total increase (decrease) in investment property | 0 | 0 | | 0 |
| Investment property at end of period | 34,75,791 | 34,75,791 | 34,75,791 | 34,75,791 |

Disclosure of detailed information about investment property [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Type of investment property [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis] | Column 1 | | | |
|---|--------------------------------|------------|--|--------------------------------|
| | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about investment property at cost [Abstract] | | | | |
| Disclosure of detailed information about investment property [Line items] | | | | |
| Nature of investment property | Land | | Land | Land |
| Reconciliation of changes in investment property [Abstract] | | | | |
| Changes in investment property [Abstract] | | | | |
| Additions other than through business combinations, investment property [Abstract] | | | | |
| Total additions other than through business combinations, investment property | 0 | | | |
| Total increase (decrease) in investment property | 0 | | 0 | 0 |
| Investment property at end of period | 34,75,791 | 34,75,791 | 0 | 0 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--------------------------------|--------------------------------|
| Disclosure of investment property [TextBlock] | | |
| Disclosure of detailed information about investment property [TextBlock] | | |
| Depreciation method, investment property, cost model | NA | NA |
| Useful lives or depreciation rates, investment property, cost model | NA | NA |

[400800] Notes - Goodwill**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
|--|--------------------------------|--------------------------------|------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | | | |
| Disclosure of reconciliation of changes in goodwill [Line items] | | | | |
| Changes in goodwill [Abstract] | | | | |
| Acquisitions through business combinations, goodwill | 1,39,97,276 | 5,51,93,035 | | 1,39,97,276 |
| Increase (decrease) through net exchange differences, goodwill | 0 | 0 | | 0 |
| Increase (decrease) through transfers and other changes, Goodwill [Abstract] | | | | |
| Increase (decrease) through transfers, goodwill | 0 | 0 | | 0 |
| Increase (decrease) through other changes, goodwill | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, goodwill | 0 | 0 | | 0 |
| Disposals and retirements, Goodwill [Abstract] | | | | |
| Disposals, goodwill | 0 | 0 | | 0 |
| Retirements, goodwill | 0 | 0 | | 0 |
| Total disposals and retirements, goodwill | 0 | 0 | | 0 |
| Decrease through classified as held for sale, goodwill | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary, goodwill | 0 | 0 | | 0 |
| Subsequent recognition of deferred tax assets, goodwill | 0 | 0 | | 0 |
| Total increase (decrease) in goodwill | 1,39,97,276 | 5,51,93,035 | | 1,39,97,276 |
| Goodwill at end of period | 7,03,09,144 | 5,63,11,868 | 11,18,833 | 7,03,09,144 |

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated amortization and impairment [Member] | |
|--|--------------------------------|------------|--|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | | | |
| Disclosure of reconciliation of changes in goodwill [Line items] | | | | |
| Changes in goodwill [Abstract] | | | | |
| Acquisitions through business combinations, goodwill | 5,51,93,035 | | | |
| Increase (decrease) through net exchange differences, goodwill | 0 | | | |
| Impairment loss recognised in profit or loss, goodwill | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, Goodwill [Abstract] | | | | |
| Increase (decrease) through transfers, goodwill | 0 | | 0 | 0 |
| Increase (decrease) through other changes, goodwill | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, goodwill | 0 | | 0 | 0 |
| Disposals and retirements, Goodwill [Abstract] | | | | |
| Disposals, goodwill | 0 | | 0 | 0 |
| Retirements, goodwill | 0 | | 0 | 0 |
| Total disposals and retirements, goodwill | 0 | | 0 | 0 |
| Decrease through classified as held for sale, goodwill | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, goodwill | 0 | | 0 | 0 |
| Subsequent recognition of deferred tax assets, goodwill | 0 | | 0 | 0 |
| Total increase (decrease) in goodwill | 5,51,93,035 | | 0 | 0 |
| Goodwill at end of period | 5,63,11,868 | 11,18,833 | 0 | 0 |

Disclosure of reconciliation of changes in goodwill [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] |
|--|--|
| | 31/03/2019 |
| Disclosure of reconciliation of changes in goodwill [Abstract] | |
| Disclosure of reconciliation of changes in goodwill [Line items] | |
| Goodwill at end of period | 0 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
|--|---|---|-------------------|
| Disclosure of goodwill [TextBlock] | | | |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | | |
| Changes in goodwill [Abstract] | | | |
| Acquisitions through business combinations, goodwill | 1,39,97,276 | 5,51,93,035 | |
| Increase (decrease) through net exchange differences, goodwill | 0 | 0 | |
| Increase (decrease) through transfers and other changes, Goodwill [Abstract] | | | |
| Increase (decrease) through transfers, goodwill | 0 | 0 | |
| Increase (decrease) through other changes, goodwill | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, goodwill | 0 | 0 | |
| Disposals and retirements, Goodwill [Abstract] | | | |
| Disposals, goodwill | 0 | 0 | |
| Retirements, goodwill | 0 | 0 | |
| Total disposals and retirements, goodwill | 0 | 0 | |
| Decrease through classified as held for sale, goodwill | 0 | 0 | |
| Decrease through loss of control of subsidiary, goodwill | 0 | 0 | |
| Subsequent recognition of deferred tax assets, goodwill | 0 | 0 | |
| Total increase (decrease) in goodwill | 1,39,97,276 | 5,51,93,035 | |
| Goodwill at end of period | 7,03,09,144 | 5,63,11,868 | 11,18,833 |

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

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|---|---|--------------------------------|-------------|--------------------------------|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 1,47,18,999 | 1,60,98,752 | | 1,47,18,999 |
| Acquisitions through business combinations | 0 | 47,458 | | 0 |
| Increase (decrease) through net exchange differences | 0 | 0 | | 0 |
| Amortisation other intangible assets | -25,56,016 | -32,54,182 | | |
| Impairment loss recognised in profit or loss | 0 | 0 | | |
| Reversal of impairment loss recognised in profit or loss | 0 | 0 | | |
| Revaluation increase (decrease), other intangible assets | 0 | 0 | | 0 |
| Impairment loss recognised in other comprehensive income, other intangible assets | 0 | 0 | | |
| Reversal of impairment loss recognised in other comprehensive income, other intangible assets | 0 | 0 | | |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through transfers, other intangible assets | 0 | 0 | | 0 |
| Increase (decrease) through other changes | 0 | -10,564 | | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | -10,564 | | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | 0 | | 60,64,990 |
| Retirements | 0 | 0 | | 0 |
| Total Disposals and retirements, Other intangible assets | 0 | 0 | | 60,64,990 |
| Decrease through classified as held for sale | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary | 0 | 0 | | 0 |
| Total increase (decrease) in Other intangible assets | 1,21,62,983 | 1,28,81,464 | | 86,54,009 |
| Other intangible assets at end of period | 6,21,42,771 | 4,99,79,788 | 3,70,98,324 | 8,77,75,973 |

Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|---|---|-------------|--|--------------------------------|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated amortization and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 1,60,98,752 | | | |
| Acquisitions through business combinations | 47,458 | | | |
| Increase (decrease) through net exchange differences | 0 | | | |
| Amortisation other intangible assets | | | 25,56,016 | 32,54,182 |
| Impairment loss recognised in profit or loss | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss | | | 0 | 0 |
| Revaluation increase (decrease), other intangible assets | 0 | | | |
| Impairment loss recognised in other comprehensive income, other intangible assets | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, other intangible assets | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through transfers, other intangible assets | 0 | | 0 | 0 |
| Increase (decrease) through other changes | 0 | | 0 | 10,564 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | | 0 | 10,564 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | | 60,64,990 | 0 |
| Retirements | 0 | | 0 | 0 |
| Total Disposals and retirements, Other intangible assets | 0 | | 60,64,990 | 0 |
| Decrease through classified as held for sale | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary | 0 | | 0 | 0 |
| Total increase (decrease) in Other intangible assets | 1,61,46,210 | | -35,08,974 | 32,64,746 |
| Other intangible assets at end of period | 7,91,21,964 | 6,29,75,754 | 2,56,33,202 | 2,91,42,176 |

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|---|---|--|--------------------------|-------------|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | Intangible assets other than internally generated [Member] | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | | 1,47,18,999 | 1,60,98,752 | |
| Acquisitions through business combinations | | 0 | 47,458 | |
| Increase (decrease) through net exchange differences | | 0 | 0 | |
| Amortisation other intangible assets | | -25,56,016 | -32,54,182 | |
| Impairment loss recognised in profit or loss | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss | | 0 | 0 | |
| Revaluation increase (decrease), other intangible assets | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, other intangible assets | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, other intangible assets | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through transfers, other intangible assets | | 0 | 0 | |
| Increase (decrease) through other changes | | 0 | -10,564 | |
| Total increase (decrease) through transfers and other changes, Other intangible assets | | 0 | -10,564 | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | | 0 | 0 | |
| Retirements | | 0 | 0 | |
| Total Disposals and retirements, Other intangible assets | | 0 | 0 | |
| Decrease through classified as held for sale | | 0 | 0 | |
| Decrease through loss of control of subsidiary | | 0 | 0 | |
| Total increase (decrease) in Other intangible assets | | 1,21,62,983 | 1,28,81,464 | |
| Other intangible assets at end of period | 2,58,77,430 | 6,21,42,771 | 4,99,79,788 | 3,70,98,324 |

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|---|--|--------------------------------|-------------|--|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated amortization and impairment [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | 1,47,18,999 | 1,60,98,752 | | |
| Acquisitions through business combinations | 0 | 47,458 | | |
| Increase (decrease) through net exchange differences | 0 | 0 | | |
| Amortisation other intangible assets | | | | 25,56,016 |
| Impairment loss recognised in profit or loss | | | | 0 |
| Reversal of impairment loss recognised in profit or loss | | | | 0 |
| Revaluation increase (decrease), other intangible assets | 0 | 0 | | |
| Impairment loss recognised in other comprehensive income, other intangible assets | | | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, other intangible assets | | | | 0 |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through transfers, other intangible assets | 0 | 0 | | 0 |
| Increase (decrease) through other changes | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | 0 | | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 60,64,990 | 0 | | 60,64,990 |
| Retirements | 0 | 0 | | 0 |
| Total Disposals and retirements, Other intangible assets | 60,64,990 | 0 | | 60,64,990 |
| Decrease through classified as held for sale | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary | 0 | 0 | | 0 |
| Total increase (decrease) in Other intangible assets | 86,54,009 | 1,61,46,210 | | -35,08,974 |
| Other intangible assets at end of period | 8,77,75,973 | 7,91,21,964 | 6,29,75,754 | 2,56,33,202 |

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | Computer software [Member] | |
|---|--|-------------|--|--------------------------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | Intangible assets other than internally generated [Member] | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | | | 8,15,500 | 54,920 |
| Acquisitions through business combinations | | | 0 | 47,458 |
| Increase (decrease) through net exchange differences | | | 0 | 0 |
| Amortisation other intangible assets | 32,54,182 | | -1,14,810 | -8,93,729 |
| Impairment loss recognised in profit or loss | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss | 0 | | 0 | 0 |
| Revaluation increase (decrease), other intangible assets | | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, other intangible assets | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, other intangible assets | 0 | | 0 | 0 |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through transfers, other intangible assets | 0 | | 0 | 0 |
| Increase (decrease) through other changes | 10,564 | | 0 | -10,564 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 10,564 | | 0 | -10,564 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | | 0 | 0 |
| Retirements | 0 | | 0 | 0 |
| Total Disposals and retirements, Other intangible assets | 0 | | 0 | 0 |
| Decrease through classified as held for sale | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary | 0 | | 0 | 0 |
| Total increase (decrease) in Other intangible assets | 32,64,746 | | 7,00,690 | -8,01,915 |
| Other intangible assets at end of period | 2,91,42,176 | 2,58,77,430 | 7,73,774 | 73,084 |

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|---|--|--------------------------------|--------------------------------|-------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | | 8,15,500 | 54,920 | |
| Acquisitions through business combinations | | 0 | 47,458 | |
| Increase (decrease) through net exchange differences | | 0 | 0 | |
| Revaluation increase (decrease), other intangible assets | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through transfers, other intangible assets | | 0 | 0 | |
| Increase (decrease) through other changes | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, Other intangible assets | | 0 | 0 | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | | 60,64,990 | 0 | |
| Retirements | | 0 | 0 | |
| Total Disposals and retirements, Other intangible assets | | 60,64,990 | 0 | |
| Decrease through classified as held for sale | | 0 | 0 | |
| Decrease through loss of control of subsidiary | | 0 | 0 | |
| Total increase (decrease) in Other intangible assets | | -52,49,490 | 1,02,378 | |
| Other intangible assets at end of period | 8,74,999 | 1,52,52,992 | 2,05,02,482 | 2,04,00,104 |

Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Computer software [Member] | | | Other intangible assets [Member] |
|---|--|--------------------------------|-------------|--|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | Intangible assets other than internally generated [Member] |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | | | | 1,39,03,499 |
| Acquisitions through business combinations | | | | 0 |
| Increase (decrease) through net exchange differences | | | | 0 |
| Amortisation other intangible assets | 1,14,810 | 8,93,729 | | -24,41,206 |
| Impairment loss recognised in profit or loss | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in profit or loss | 0 | 0 | | 0 |
| Revaluation increase (decrease), other intangible assets | | | | 0 |
| Impairment loss recognised in other comprehensive income, other intangible assets | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, other intangible assets | 0 | 0 | | 0 |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through transfers, other intangible assets | 0 | 0 | | 0 |
| Increase (decrease) through other changes | 0 | 10,564 | | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | 10,564 | | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 60,64,990 | 0 | | 0 |
| Retirements | 0 | 0 | | 0 |
| Total Disposals and retirements, Other intangible assets | 60,64,990 | 0 | | 0 |
| Decrease through classified as held for sale | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary | 0 | 0 | | 0 |
| Total increase (decrease) in Other intangible assets | -59,50,180 | 9,04,293 | | 1,14,62,293 |
| Other intangible assets at end of period | 1,44,79,218 | 2,04,29,398 | 1,95,25,105 | 6,13,68,997 |

Disclosure of detailed information about other intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Other intangible assets [Member] | | | |
|---|--|-------------|--------------------------------|--------------------------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 1,60,43,832 | | 1,39,03,499 | 1,60,43,832 |
| Acquisitions through business combinations | 0 | | 0 | 0 |
| Increase (decrease) through net exchange differences | 0 | | 0 | 0 |
| Amortisation other intangible assets | -23,60,453 | | | |
| Impairment loss recognised in profit or loss | 0 | | | |
| Reversal of impairment loss recognised in profit or loss | 0 | | | |
| Revaluation increase (decrease), other intangible assets | 0 | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, other intangible assets | 0 | | | |
| Reversal of impairment loss recognised in other comprehensive income, other intangible assets | 0 | | | |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through transfers, other intangible assets | 0 | | 0 | 0 |
| Increase (decrease) through other changes | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | | 0 | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | | 0 | 0 |
| Retirements | 0 | | 0 | 0 |
| Total Disposals and retirements, Other intangible assets | 0 | | 0 | 0 |
| Decrease through classified as held for sale | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary | 0 | | 0 | 0 |
| Total increase (decrease) in Other intangible assets | 1,36,83,379 | | 1,39,03,499 | 1,60,43,832 |
| Other intangible assets at end of period | 4,99,06,704 | 3,62,23,325 | 7,25,22,981 | 5,86,19,482 |

Disclosure of detailed information about other intangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Other intangible assets [Member] | | | |
|---|--|--|--------------------------------|------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated amortization and impairment [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Amortisation other intangible assets | | 24,41,206 | 23,60,453 | |
| Impairment loss recognised in profit or loss | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, other intangible assets | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, other intangible assets | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through transfers, other intangible assets | | 0 | 0 | |
| Increase (decrease) through other changes | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, Other intangible assets | | 0 | 0 | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | | 0 | 0 | |
| Retirements | | 0 | 0 | |
| Total Disposals and retirements, Other intangible assets | | 0 | 0 | |
| Decrease through classified as held for sale | | 0 | 0 | |
| Decrease through loss of control of subsidiary | | 0 | 0 | |
| Total increase (decrease) in Other intangible assets | | 24,41,206 | 23,60,453 | |
| Other intangible assets at end of period | 4,25,75,650 | 1,11,53,984 | 87,12,778 | 63,52,325 |

Disclosure of detailed information about other intangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Other intangible assets, others [Member] | | | |
|---|--|--------------------------------|-------------|--------------------------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | Solar Power Plant | Solar Power Plant | | Solar Power Plant |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 1,39,03,499 | 1,60,43,832 | | 1,39,03,499 |
| Acquisitions through business combinations | 0 | 0 | | 0 |
| Increase (decrease) through net exchange differences | 0 | 0 | | 0 |
| Amortisation other intangible assets | -24,41,206 | -23,60,453 | | |
| Impairment loss recognised in profit or loss | 0 | 0 | | |
| Reversal of impairment loss recognised in profit or loss | 0 | 0 | | |
| Revaluation increase (decrease), other intangible assets | 0 | 0 | | 0 |
| Impairment loss recognised in other comprehensive income, other intangible assets | 0 | 0 | | |
| Reversal of impairment loss recognised in other comprehensive income, other intangible assets | 0 | 0 | | |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through transfers, other intangible assets | 0 | 0 | | 0 |
| Increase (decrease) through other changes | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | 0 | | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | 0 | | 0 |
| Retirements | 0 | 0 | | 0 |
| Total Disposals and retirements, Other intangible assets | 0 | 0 | | 0 |
| Decrease through classified as held for sale | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary | 0 | 0 | | 0 |
| Total increase (decrease) in Other intangible assets | 1,14,62,293 | 1,36,83,379 | | 1,39,03,499 |
| Other intangible assets at end of period | 6,13,68,997 | 4,99,06,704 | 3,62,23,325 | 7,25,22,981 |

Disclosure of detailed information about other intangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Other intangible assets, others [Member] | | | |
|---|--|-------------|--|--------------------------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated amortization and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Nature of other intangible assets others | Solar Power Plant | | Solar Power Plant | Solar Power Plant |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 1,60,43,832 | | | |
| Acquisitions through business combinations | 0 | | | |
| Increase (decrease) through net exchange differences | 0 | | | |
| Amortisation other intangible assets | | | 24,41,206 | 23,60,453 |
| Impairment loss recognised in profit or loss | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss | | | 0 | 0 |
| Revaluation increase (decrease), other intangible assets | 0 | | | |
| Impairment loss recognised in other comprehensive income, other intangible assets | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, other intangible assets | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through transfers, other intangible assets | 0 | | 0 | 0 |
| Increase (decrease) through other changes | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | | 0 | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | | 0 | 0 |
| Retirements | 0 | | 0 | 0 |
| Total Disposals and retirements, Other intangible assets | 0 | | 0 | 0 |
| Decrease through classified as held for sale | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary | 0 | | 0 | 0 |
| Total increase (decrease) in Other intangible assets | 1,60,43,832 | | 24,41,206 | 23,60,453 |
| Other intangible assets at end of period | 5,86,19,482 | 4,25,75,650 | 1,11,53,984 | 87,12,778 |

Disclosure of detailed information about other intangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Other intangible assets, others [Member] |
|--|--|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] |
| | 31/03/2019 |
| Disclosure of detailed information about other intangible assets [Abstract] | |
| Disclosure of detailed information about other intangible assets [Line items] | |
| Reconciliation of changes in other intangible assets [Abstract] | |
| Other intangible assets at end of period | 63,52,325 |

Disclosure of additional information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | Computer software [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] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 method | straight line method | straight line method | straight line method |
| Useful lives or amortisation rates, other intangible assets | 24 | 24 | 3 | 3 |
| Whether other intangible assets are stated at revalued amount | No | No | No | No |

Disclosure of additional information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Computer software [Member] | |
|---|--|--------------------------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 method | straight line method |
| Useful lives or amortisation rates, other intangible assets | 3 | 3 |
| Whether other intangible assets are stated at revalued amount | No | No |

Unless otherwise specified, all monetary values are in INR

| | | |
|--|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of other intangible assets [TextBlock] | | |
| Disclosure of detailed information about other intangible assets [TextBlock] | | |
| Disclosure of intangible assets with indefinite useful life [TextBlock] | | |
| Whether there are intangible assets with indefinite useful life | No | No |

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| 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 liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of financial liabilities [Axis] | Financial liabilities, class [Member] | | Financial liabilities at amortised cost, class [Member] | |
|---|---|-------------------|---|-------------------|
| Categories of financial liabilities [Axis] | Financial liabilities, category [Member] | | Financial liabilities at amortised cost, category [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 785,90,67,198 | 431,33,83,065 | 785,90,67,198 | 431,33,83,065 |
| Financial liabilities, at fair value | 0 | 0 | 0 | 0 |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Types of interest rates [Axis] | Interest rate types [Member] | |
|---|-------------------------------------|-------------------|
| | 31/03/2021 | 31/03/2020 |
| Disclosure of financial instruments by type of interest rate [Abstract] | | |
| Disclosure of financial instruments by type of interest rate [Line items] | | |
| Financial liabilities | 785,90,67,198 | 431,33,83,065 |

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of financial assets [Axis] | Financial assets at amortised cost, class [Member] | | Corporate loans [Member] | |
|---|--|--|--|---|
| Categories of financial assets [Axis] | Financial assets at amortised cost, category [Member] | | Financial assets at amortised cost, category [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 461,16,72,868 | 446,76,59,312 | 47,92,53,668 | 57,14,99,337 |
| Financial assets, at fair value | 461,16,72,868 | 446,76,59,312 | 47,92,53,668 | 57,14,99,337 |
| Description of other financial assets at amortised cost class | Investments Trade receivables Other Financial assets Security Deposits Cash and cash equivalents Bank balances other than cash and cash equivalents Loans Other financial assets | Investments Trade receivables Other Financial assets Security Deposits Cash and cash equivalents Bank balances other than cash and cash equivalents Loans Other financial assets | Loans | Loans |
| Description of other financial assets at fair value class | NA | NA | NA | NA |

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of financial assets [Axis] | Trade receivables [Member] | | Other financial assets at amortised cost class [Member] | |
|---|---|--------------------------------|--|--|
| Categories of financial assets [Axis] | Financial assets at amortised cost, category [Member] | | Financial assets at amortised cost, category [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 123,40,80,062 | 146,02,97,666 | 289,83,39,138 | 243,58,62,310 |
| Financial assets, at fair value | 123,40,80,062 | 146,02,97,666 | 289,83,39,138 | 243,58,62,310 |
| Description of other financial assets at amortised cost class | Trade receivables | Trade receivables | Investments Other Financial assets Security Deposits Cash and cash equivalents Bank balances other than cash and cash equivalents Other financial assets | Investments Other Financial assets Security Deposits Cash and cash equivalents Bank balances other than cash and cash equivalents Other financial assets |
| Description of other financial assets at fair value class | NA | NA | NA | NA |

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of financial assets [Axis] | Other financial assets at amortised cost class 1 [Member] | |
|---|--|--|
| Categories of financial assets [Axis] | Financial assets at amortised cost, category [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of financial assets [Abstract] | | |
| Disclosure of financial assets [Line items] | | |
| Financial assets | 289,83,39,138 | 243,58,62,310 |
| Financial assets, at fair value | 289,83,39,138 | 243,58,62,310 |
| Description of other financial assets at amortised cost class | Investments Other Financial assets Security Deposits Cash and cash equivalents Bank balances other than cash and cash equivalents Other financial assets | Investments Other Financial assets Security Deposits Cash and cash equivalents Bank balances other than cash and cash equivalents Other financial assets |
| Description of other financial assets at fair value class | NA | NA |

Unless otherwise specified, all monetary values are in INR

| | 31/03/2021 | 31/03/2020 |
|---|---------------|---------------|
| 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] | | |
| Financial liabilities | 785,90,67,198 | 431,33,83,065 |
| Financial liabilities, at fair value | 0 | 0 |
| Disclosure of credit risk [TextBlock] | | |
| Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock] | | |
| Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract] | | |
| 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] | | |
| Financial liabilities | 785,90,67,198 | 431,33,83,065 |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of non-current investments [Axis] | Column 1 | | Column 2 | |
|---|--|--|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 other Indian companies equity instruments | Investment in other Indian companies equity instruments | Investment in other Indian companies preference shares | Investment in other Indian companies preference shares |
| Class of non-current investments | Other investments | Other investments | Other investments | Other investments |
| Nature of non-current investments | Investment in Associates | Investment in Associates | Investment in preference shares | Investment in preference shares |
| Non-current investments | 0 | 0 | 72,00,00,000 | 72,00,00,000 |
| Name of body corporate in whom investment has been made | Waasang Solar Private Limited Waasang Solar One Private Limited | Waasang Solar Private Limited Waasang Solar One Private Limited | Csare Bonetti India Private Limited (Merged with Waaree Industries Privated Limited w.e.f October 1, 2016) | Csare Bonetti India Private Limited (Merged with Waaree Industries Privated Limited w.e.f October 1, 2016) |
| Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity | Associate | Associate | | |
| Number of shares of non-current investment made in body corporate | [shares] 0 | [shares] 0 | [shares] 60,000 | [shares] 90,00,000 |

Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification of non-current investments [Axis] | Column 3 | | Column 4 | |
|---|--|--|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Non-current investments [Abstract] | | | | |
| Disclosure of details of non-current investments [Abstract] | | | | |
| Details of non-current investments [Line items] | | | | |
| Type of non-current investments | Investments in debentures or bonds | Investments in debentures or bonds | Investments in government or trust securities | Investments in government or trust securities |
| Class of non-current investments | Other investments | Other investments | Other investments | Other investments |
| Nature of non-current investments | Investment in Debentures | Investment in Debentures | NSC Certificate | NSC Certificate |
| Non-current investments | 10,00,00,000 | 10,00,00,000 | 0 | 1,000 |
| Name of body corporate in whom investment has been made | Taxus Infrastructure and Power Projects Private Limited (Face value of 1000 each, unless otherwise stated) | Taxus Infrastructure and Power Projects Private Limited (Face value of 1000 each, unless otherwise stated) | NSC Certificate | NSC Certificate |
| Number of shares of non-current investment made in body corporate | [shares] 1,00,000 | [shares] 1,00,000 | [shares] 0 | [shares] 0 |

Unless otherwise specified, all monetary values are in INR

| | 31/03/2021 | 31/03/2020 |
|--|--------------|--------------|
| Disclosure of notes on non-current investments explanatory [TextBlock] | | |
| Aggregate amount of quoted non-current investments | 0 | 0 |
| Market value of quoted non-current investments | 0 | 0 |
| Aggregate amount of unquoted non-current investments | 82,00,00,000 | 82,00,01,000 |
| Aggregate provision for diminution in value of non-current investments | 0 | 0 |

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of current investments [Axis] | Column 1 | | Column 2 | |
|---|-------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Current investments [Abstract] | | | | |
| Disclosure of details of current investments [Abstract] | | | | |
| Details of current investments [Line items] | | | | |
| Type of current investments | Investments in mutual funds | Investments in mutual funds | Investments in mutual funds | Investments in mutual funds |
| Class of current investments | Current investments | Current investments | Current investments | Current investments |
| Nature of current investments | Unquoted | Unquoted | Unquoted | Unquoted |
| Current investments | 75,62,097 | 1,02,54,054 | 2,60,31,103 | 2,43,13,431 |
| Basis of valuation of current investments | Textual information (8) [See below] | Textual information (9) [See below] | Textual information (10) [See below] | Textual information (11) [See below] |
| Name of body corporate in whom investment has been made | HDFC Liquid Fund | HDFC Liquid Fund | HDFC Low Duration Fund | HDFC Low Duration Fund |
| Number of shares of current investment made in body corporate | [shares] 1,882.205 | [shares] 2,642.205 | [shares] 5,78,340.395 | [shares] 5,78,340.395 |

Details of current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification of current investments [Axis] | Column 3 | Column 4 | Column 5 | Column 6 |
|---|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Current investments [Abstract] | | | | |
| Disclosure of details of current investments [Abstract] | | | | |
| Details of current investments [Line items] | | | | |
| Type of current investments | Investments in mutual funds | Investments in mutual funds | Investments in mutual funds | Investments in mutual funds |
| Class of current investments | Current investments | Current investments | Current investments | Current investments |
| Nature of current investments | Unquoted | Unquoted | Unquoted | Unquoted |
| Current investments | 8,05,04,312 | 10,09,48,263 | 3,86,29,378 | 8,07,69,552 |
| Basis of valuation of current investments | Textual information (12) [See below] | Textual information (13) [See below] | Textual information (14) [See below] | Textual information (15) [See below] |
| Name of body corporate in whom investment has been made | ABSLF - Regular Plan Growth | ABSLF - Regular Plan Growth | HDFC MMF - Regular Plan Growth | HDFC MMF - Regular Plan Growth |
| Number of shares of current investment made in body corporate | [shares] 2,44,464.2782 | [shares] 3,45,253.9024 | [shares] 8,802.2658 | [shares] 25,133.487 |

Unless otherwise specified, all monetary values are in INR

| | 31/03/2021 | 31/03/2020 |
|--|--------------|-------------|
| Disclosure of notes on current investments explanatory [TextBlock] | | |
| Aggregate amount of quoted current investments | 0 | 0 |
| Market value of quoted current investments | 0 | 0 |
| Aggregate amount of unquoted current investments | 33,44,44,705 | 3,45,67,485 |
| Aggregate provision for diminution in value of current investments | 0 | 0 |

Textual information (8)**Basis of valuation of current investments**

The Company invests its surplus funds in various Equity and debt instruments. These comprise of mainly liquid schemes of mutual funds (liquid investments), Equity shares, Debentures and fixed deposits. These investments are susceptible to market price risk, mainly arising from changes in the interest rates or market yields which may impact the return and value of such investments. However due to the very short tenor of the underlying portfolio in the liquid schemes, these do not pose any significant price risk.

Textual information (9)

Basis of valuation of current investments

The Company invests its surplus funds in various Equity and debt instruments . These comprise of mainly liquid schemes of mutual funds (liquid investments), Equity shares, Debentures and fixed deposits. This investments are susceptible to market price risk, mainly arising from changes in the interest rates or market yields which may impact the return and value of such investments. However due to the very short tenor of the underlying portfolio in the liquid schemes, these do not pose any significant price risk.

Textual information (10)

Basis of valuation of current investments

The Company invests its surplus funds in various Equity and debt instruments . These comprise of mainly liquid schemes of mutual funds (liquid investments), Equity shares, Debentures and fixed deposits. This investments are susceptible to market price risk, mainly arising from changes in the interest rates or market yields which may impact the return and value of such investments. However due to the very short tenor of the underlying portfolio in the liquid schemes, these do not pose any significant price risk.

Textual information (11)

Basis of valuation of current investments

The Company invests its surplus funds in various Equity and debt instruments . These comprise of mainly liquid schemes of mutual funds (liquid investments), Equity shares, Debentures and fixed deposits. This investments are susceptible to market price risk, mainly arising from changes in the interest rates or market yields which may impact the return and value of such investments. However due to the very short tenor of the underlying portfolio in the liquid schemes, these do not pose any significant price risk.

Textual information (12)

Basis of valuation of current investments

The Company invests its surplus funds in various Equity and debt instruments . These comprise of mainly liquid schemes of mutual funds (liquid investments), Equity shares, Debentures and fixed deposits. This investments are susceptible to market price risk, mainly arising from changes in the interest rates or market yields which may impact the return and value of such investments. However due to the very short tenor of the underlying portfolio in the liquid schemes, these do not pose any significant price risk.

Textual information (13)

Basis of valuation of current investments

The Company invests its surplus funds in various Equity and debt instruments . These comprise of mainly liquid schemes of mutual funds (liquid investments), Equity shares, Debentures and fixed deposits. This investments are susceptible to market price risk, mainly arising from changes in the interest rates or market yields which may impact the return and value of such investments. However due to the very short tenor of the underlying portfolio in the liquid schemes, these do not pose any significant price risk.

Textual information (14)

Basis of valuation of current investments

The Company invests its surplus funds in various Equity and debt instruments . These comprise of mainly liquid schemes of mutual funds (liquid investments), Equity shares, Debentures and fixed deposits. This investments are susceptible to market price risk, mainly arising from changes in the interest rates or market yields which may impact the return and value of such investments. However due to the very short tenor of the underlying portfolio in the liquid schemes, these do not pose any significant price risk.

Textual information (15)

Basis of valuation of current investments

The Company invests its surplus funds in various Equity and debt instruments . These comprise of mainly liquid schemes of mutual funds (liquid investments), Equity shares, Debentures and fixed deposits. This investments are susceptible to market price risk, mainly arising from changes in the interest rates or market yields which may impact the return and value of such investments. However due to the very short tenor of the underlying portfolio in the liquid schemes, these do not pose any significant price risk.

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

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Disclosure of non-current assets held for sale and discontinued operations [TextBlock] | | |
| Net cash flows from (used in) operating activities, continuing operations | 67,74,37,993 | 31,97,46,267 |
| Net cash flows from (used in) operating activities | 67,74,37,993 | 31,97,46,267 |
| Net cash flows from (used in) investing activities, continuing operations | -250,22,17,462 | 29,68,32,618 |
| Net cash flows from (used in) investing activities | -250,22,17,462 | 29,68,32,618 |
| Net cash flows from (used in) financing activities, continuing operations | 161,35,21,189 | -50,11,03,749 |
| Net cash flows from (used in) financing activities | 161,35,21,189 | -50,11,03,749 |

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares [Member] | | | Equity shares 1 [Member] |
|--|--------------------------|--------------------------|-----------------------|--------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 |
| Number of shares authorised | [shares] 50,00,00,000 | [shares] 50,00,00,000 | | [shares] 50,00,00,000 |
| Value of shares authorised | 500,00,00,000 | 500,00,00,000 | | 500,00,00,000 |
| Number of shares issued | [shares] 19,71,38,492 | [shares] 19,71,38,492 | | [shares] 19,71,38,492 |
| Value of shares issued | 197,13,84,920 | 197,13,84,920 | | 197,13,84,920 |
| Number of shares subscribed and fully paid | [shares] 19,71,38,492 | [shares] 19,71,38,492 | | [shares] 19,71,38,492 |
| Value of shares subscribed and fully paid | 197,13,84,920 | 197,13,84,920 | | 197,13,84,920 |
| 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] 19,71,38,492 | [shares] 19,71,38,492 | | [shares] 19,71,38,492 |
| Total value of shares subscribed | 197,13,84,920 | 197,13,84,920 | | 197,13,84,920 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 19,71,38,492 | [shares] 19,71,38,492 | | [shares] 19,71,38,492 |
| Value of shares called | 197,13,84,920 | 197,13,84,920 | | 197,13,84,920 |
| Value of shares paid-up | 197,13,84,920 | 197,13,84,920 | | 197,13,84,920 |
| Par value per share | | | | [INR/shares] 10 |
| Amount per share called in case shares not fully called | | | | [INR/shares] 0 |
| Reconciliation of number of shares outstanding [Abstract] | | | | |
| Changes in number of shares outstanding [Abstract] | | | | |
| Increase in number of shares outstanding [Abstract] | | | | |
| Number of other issues of shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total aggregate number of shares issued during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Decrease in number of shares during period [Abstract] | | | | |
| Other decrease in number of shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total decrease in number of shares during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares outstanding at end of period | [shares] 19,71,38,492 | [shares] 19,71,38,492 | [shares] 19,71,38,492 | [shares] 19,71,38,492 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in equity share capital [Abstract] | | | | |
| Increase in equity share capital during period [Abstract] | | | | |
| Amount of other issues during period | 0 | 0 | | 0 |
| Total aggregate amount of increase in equity share capital during period | 0 | 0 | | 0 |
| Decrease in equity share capital during period [Abstract] | | | | |
| Other decrease in amount of shares | 0 | 0 | | 0 |
| Total decrease in equity share capital during period | 0 | 0 | | 0 |
| Total increase (decrease) in share capital | 0 | 0 | | 0 |
| Equity share capital at end of period | 197,13,84,920 | 197,13,84,920 | 197,13,84,920 | 197,13,84,920 |

| | | | | |
|--|---|---|--|--------|
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund, principal | 0 | 0 | | 0 |
| 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 INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|--|--------------------------------|-----------------------|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| 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] 50,00,00,000 | |
| Value of shares authorised | 500,00,00,000 | |
| Number of shares issued | [shares] 19,71,38,492 | |
| Value of shares issued | 197,13,84,920 | |
| Number of shares subscribed and fully paid | [shares] 19,71,38,492 | |
| Value of shares subscribed and fully paid | 197,13,84,920 | |
| Number of shares subscribed but not fully paid | [shares] 0 | |
| Value of shares subscribed but not fully paid | 0 | |
| Total number of shares subscribed | [shares] 19,71,38,492 | |
| Total value of shares subscribed | 197,13,84,920 | |
| Value of shares paid-up [Abstract] | | |
| Number of shares paid-up | [shares] 19,71,38,492 | |
| Value of shares called | 197,13,84,920 | |
| Value of shares paid-up | 197,13,84,920 | |
| Par value per share | [INR/shares] 10 | |
| Amount per share called in case shares not fully called | [INR/shares] 0 | |
| Reconciliation of number of shares outstanding [Abstract] | | |
| Changes in number of shares outstanding [Abstract] | | |
| Increase in number of shares outstanding [Abstract] | | |
| Number of other issues of shares | [shares] 0 | |
| Total aggregate number of shares issued during period | [shares] 0 | |
| Decrease in number of shares during period [Abstract] | | |
| Other decrease in number of shares | [shares] 0 | |
| Total decrease in number of shares during period | [shares] 0 | |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | |
| Number of shares outstanding at end of period | [shares] 19,71,38,492 | [shares] 19,71,38,492 |
| Reconciliation of value of shares outstanding [Abstract] | | |
| Changes in equity share capital [Abstract] | | |
| Increase in equity share capital during period [Abstract] | | |
| Amount of other issues during period | 0 | |
| Total aggregate amount of increase in equity share capital during period | 0 | |
| Decrease in equity share capital during period [Abstract] | | |
| Other decrease in amount of shares | 0 | |
| Total decrease in equity share capital during period | 0 | |
| Total increase (decrease) in share capital | 0 | |
| Equity share capital at end of period | 197,13,84,920 | 197,13,84,920 |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | |
| Application money received for allotment of securities and due for refund, principal | 0 | |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | |
| Type of share | Equity | |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| Name of shareholder [Axis] | Name of shareholder [Member] | | Shareholder 1 [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | | | M A H A V I R THERMOEQUIP P LTD | M A H A V I R THERMOEQUIP P LTD |
| CIN of shareholder | | | U33120MH1994PTC076496 | U33120MH1994PTC076496 |
| Permanent account number of shareholder | AFJPD2108N | AFJPD2108N | AAACM6110C | AAACM6110C |
| Country of incorporation or residence of shareholder | INDIA | INDIA | INDIA | INDIA |
| Number of shares held in company | [shares] 16,88,87,917 | [shares] 15,50,48,858 | [shares] 5,78,26,867 | [shares] 5,78,26,867 |
| Percentage of shareholding in company | 85.67% | 78.66% | 29.33% | 29.33% |

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

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis] | Shareholder 2 [Member] | | Shareholder 3 [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | Bindiya K. Doshi | Bindiya K. Doshi | Binita H.Doshi | Binita H.Doshi |
| Permanent account number of shareholder | ABCPD2186R | ABCPD2186R | AAEPD0875C | AAEPD0875C |
| Country of incorporation or residence of shareholder | INDIA | INDIA | INDIA | INDIA |
| Number of shares held in company | [shares] 1,97,68,112 | [shares] 1,97,07,174 | [shares] 1,56,47,944 | [shares] 1,55,87,006 |
| Percentage of shareholding in company | 10.03% | 10.00% | 7.94% | 7.91% |

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

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis] | Shareholder 4 [Member] | | Shareholder 5 [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | Neepa V Doshi | Neepa V Doshi | Hitesh C. Doshi | Hitesh C. Doshi |
| Permanent account number of shareholder | ABCPD2187Q | ABCPD2187Q | AABPD0625P | AABPD0625P |
| Country of incorporation or residence of shareholder | INDIA | INDIA | INDIA | INDIA |
| Number of shares held in company | [shares] 1,52,50,839 | [shares] 1,51,89,901 | [shares] 1,41,04,082 | [shares] 1,40,43,144 |
| Percentage of shareholding in company | 7.74% | 7.71% | 7.15% | 7.12% |

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

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis] | Shareholder 6 [Member] | | Shareholder 7 [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | Bina P. Doshi | Bina P. Doshi | Viren C. Doshi | Viren C. Doshi |
| Permanent account number of shareholder | AAEPD0876B | AAEPD0876B | AABPD0626Q | AABPD0626Q |
| Country of incorporation or residence of shareholder | INDIA | INDIA | INDIA | INDIA |
| Number of shares held in company | [shares] 0 | [shares] 1,16,69,853 | [shares] 1,09,54,007 | [shares] 1,08,93,069 |
| Percentage of shareholding in company | 0.00% | 5.92% | 5.56% | 5.53% |

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

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|---|--------------------------------|--------------------------------|
| Name of shareholder [Axis] | Shareholder 8 [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Type of share | 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 |
| Name of shareholder | Kirit C Doshi | Kirit C Doshi |
| Permanent account number of shareholder | AFJPD2108N | AFJPD2108N |
| Country of incorporation or residence of shareholder | INDIA | INDIA |
| Number of shares held in company | [shares] 1,01,92,782 | [shares] 1,01,31,844 |
| Percentage of shareholding in company | 5.17% | 5.14% |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on equity share capital explanatory [TextBlock] | | |
| Whether there are any shareholders holding more than five per cent shares in company | Yes | Yes |

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|-----------------------------|--------------|-------------------------------|--------------|
| Classification of borrowings [Axis] | Borrowings [Member] | | | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 152,88,23,722 | 33,31,51,985 | 44,24,66,580 | 38,00,40,106 |
| Details on loans guaranteed [Abstract] | | | | |
| Aggregate amount of loans guaranteed by directors | 0 | 0 | 0 | 0 |
| Aggregate amount of loans guaranteed by others | 0 | 0 | 0 | 0 |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------|
| Classification of borrowings [Axis] | Bonds/debentures [Member] | | Debentures [Member] | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Secured borrowings [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 9,68,22,609 | 0 | 9,68,22,609 | 0 |
| Nature of security [Abstract] | | | | |
| Nature of security | Textual information (16) [See below] | NA | Textual information (17) [See below] | NA |
| Details on loans guaranteed [Abstract] | | | | |
| Aggregate amount of loans guaranteed by directors | 0 | 0 | 0 | 0 |
| Aggregate amount of loans guaranteed by others | 0 | 0 | 0 | 0 |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|--|--------------------------------|--------------------------------------|--------------------------------------|
| Classification of borrowings [Axis] | Non-convertible debentures others [Member] | | Term loans [Member] | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Secured borrowings [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 9,68,22,609 | 0 | 142,67,69,560 | 32,83,07,887 |
| Nature of security [Abstract] | | | | |
| Nature of security | Textual information (18) [See below] | NA | Textual information (19) [See below] | Textual information (20) [See below] |
| Details on loans guaranteed [Abstract] | | | | |
| Aggregate amount of loans guaranteed by directors | 0 | 0 | 0 | 0 |
| Aggregate amount of loans guaranteed by others | 0 | 0 | 0 | 0 |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in 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] | Secured borrowings [Member] | | Secured borrowings [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 142,67,69,560 | 32,83,07,887 | 142,67,69,560 | 32,83,07,887 |
| Nature of security [Abstract] | | | | |
| Nature of security | Textual information (21) [See below] | Textual information (22) [See below] | Textual information (23) [See below] | Textual information (24) [See below] |
| Details on loans guaranteed [Abstract] | | | | |
| Aggregate amount of loans guaranteed by directors | 0 | 0 | 0 | 0 |
| Aggregate amount of loans guaranteed by others | 0 | 0 | 0 | 0 |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|--------------------------------------|--------------------------------------|---|--------------------------------------|
| Classification of borrowings [Axis] | Loans repayable on demand [Member] | | Loans repayable on demand from banks [Member] | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Secured borrowings [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 52,31,553 | 48,44,098 | 52,31,553 | 48,44,098 |
| Nature of security [Abstract] | | | | |
| Nature of security | Textual information (25) [See below] | Textual information (26) [See below] | Textual information (27) [See below] | Textual information (28) [See below] |
| Details on loans guaranteed [Abstract] | | | | |
| Aggregate amount of loans guaranteed by directors | 0 | 0 | 0 | 0 |
| Aggregate amount of loans guaranteed by others | 0 | 0 | 0 | 0 |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|-------------------------------|--------------|--------------------------------|--------------|
| Classification of borrowings [Axis] | Deposits [Member] | | Intercompany deposits [Member] | |
| Subclassification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 44,24,66,580 | 38,00,40,106 | 44,24,66,580 | 38,00,40,106 |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|---|-------------------------------|--------------|
| Classification of borrowings [Axis] | Borrowings [Member] | | | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 52,56,60,874 | 3,10,33,837 | 2,16,60,120 | 17,33,89,632 |
| Nature of security [Abstract] | | | | |
| Nature of security | Textual information (29) [See below] | Textual information (30) [See below] | | |
| Details on loans guaranteed [Abstract] | | | | |
| Aggregate amount of loans guaranteed by directors | 0 | 0 | 0 | 0 |
| Aggregate amount of loans guaranteed by others | 0 | 0 | 0 | 0 |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|---|-------------------------------|------------|
| Classification of borrowings [Axis] | Deposits [Member] | | | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 52,56,60,874 | 3,10,33,837 | 2,16,39,820 | 0 |
| Nature of security [Abstract] | | | | |
| Nature of security | Textual information (31) [See below] | Textual information (32) [See below] | | |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|---|-------------------------------|------------|
| Classification of borrowings [Axis] | Intercompany deposits [Member] | | | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 52,56,60,874 | 3,10,33,837 | 2,16,39,820 | 0 |
| Nature of security [Abstract] | | | | |
| Nature of security | Textual information (33) [See below] | Textual information (34) [See below] | | |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|--|--------------|---|--------------|
| Classification of borrowings [Axis] | Loans and advances from related parties [Member] | | Loans and advances from others [Member] | |
| Subclassification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 20,300 | 17,33,89,632 | 20,300 | 17,33,89,632 |
| Details on loans guaranteed [Abstract] | | | | |
| Aggregate amount of loans guaranteed by directors | 0 | 0 | 0 | 0 |
| Aggregate amount of loans guaranteed by others | 0 | 0 | 0 | 0 |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Details of bonds or debentures [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Details of bonds or debentures [Axis] | Column 1 | |
|--|--------------------------|--------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Borrowings notes [Abstract] | | |
| Details of bonds or debentures [Abstract] | | |
| Details of bonds or debentures [Line items] | | |
| Whether bonds or debentures | Debenture | Debenture |
| Nature of bond or debenture | Fully convertible | Fully convertible |
| Holder of bond or debenture | Intercompany | Intercompany |
| Nominal value per bond or debenture | [pure] 1,000 | [pure] 1,000 |
| Number of bonds or debentures | [pure] 1,00,000 | [pure] 1,00,000 |
| Amount of bonds or debentures issued during period | 10,00,00,000 | 10,00,00,000 |

Textual information (16)**Nature of security**

"13.90% Secured, Unlisted, Senior, Redeemable 350 Nos of Non-Convertible Debentures of face value Rs.1 million each aggregating to Rs.350 million (PY Rs. Nil million), secured by way of: (i) First ranking pledge over the 51% shares of the Company held by Promoter group in terms of Pledge Agreement; (ii) First ranking charge and hypothecation over proceeds from sale of Waneep Solar Private Limited's stake and Nagari Project; (iii) First ranking charge and hypothecation over the Company's Designated Account and all amounts standing to the same, whether now or in the future, other than the DSR amount; (iv) First ranking pledge over 100% sharers of the Waaree Renewables Private Limited (WRPL) held by promoters; (v) Corporate Guarantee from WRPL; (vi) First and exclusive charge overall fixed assets & current assets of WRPL, including the WRPL Designated Account. (vii) First ranking and exclusive charge on the DSR Amount; (viii) Residual charge on all the fixed and current assets of the Company; (ix) Demand Promissory Note and Letter of Continuity from the Company; and (x) Personal Guarantees provided by the Promoters in favour of the Debenture Trustee. The Debentures are redeemable in 3 quarterly installments starting November 1, 2021."

Textual information (17)**Nature of security**

"13.90% Secured, Unlisted, Senior, Redeemable 350 Nos of Non-Convertible Debentures of face value Rs.1 million each aggregating to Rs.350 million (PY Rs. Nil million), secured by way of: (i) First ranking pledge over the 51% shares of the Company held by Promoter group in terms of Pledge Agreement; (ii) First ranking charge and hypothecation over proceeds from sale of Waneep Solar Private Limited's stake and Nagari Project; (iii) First ranking charge and hypothecation over the Company's Designated Account and all amounts standing to the same, whether now or in the future, other than the DSR amount; (iv) First ranking pledge over 100% sharers of the Waaree Renewables Private Limited (WRPL) held by promoters; (v) Corporate Guarantee from WRPL; (vi) First and exclusive charge overall fixed assets & current assets of WRPL, including the WRPL Designated Account. (vii) First ranking and exclusive charge on the DSR Amount; (viii) Residual charge on all the fixed and current assets of the Company; (ix) Demand Promissory Note and Letter of Continuity from the Company; and (x) Personal Guarantees provided by the Promoters in favour of the Debenture Trustee. The Debentures are redeemable in 3 quarterly installments starting November 1, 2021."

Textual information (18)

Nature of security

"13.90% Secured, Unlisted, Senior, Redeemable 350 Nos of Non-Convertible Debentures of face value Rs.1 million each aggregating to Rs.350 million (PY Rs. Nil million), secured by way of: (i) First ranking pledge over the 51% shares of the Company held by Promoter group in terms of Pledge Agreement; (ii) First ranking charge and hypothecation over proceeds from sale of Waneep Solar Private Limited's stake and Nagari Project; (iii) First ranking charge and hypothecation over the Company's Designated Account and all amounts standing to the same, whether now or in the future, other than the DSR amount; (iv) First ranking pledge over 100% sharers of the Waaree Renewables Private Limited (WRPL) held by promoters; (v) Corporate Guarantee from WRPL; (vi) First and exclusive charge overall fixed assets & current assets of WRPL, including the WRPL Designated Account. (vii) First ranking and exclusive charge on the DSR Amount; (viii) Residual charge on all the fixed and current assets of the Company; (ix) Demand Promissory Note and Letter of Continuity from the Company; and (x) Personal Guarantees provided by the Promoters in favour of the Debenture Trustee. The Debentures are redeemable in 3 quarterly installments starting November 1, 2021."

Textual information (19)

Nature of security

"14.15% Secured, Unlisted, Senior, Redeemable 400 Nos of Non-Convertible Debentures of face value Rs.1 million each aggregating to Rs.400 million (PY Rs. Nil millions), are secured by way of: (i) First ranking pledge over the 51% shares of the Company held by Promoter group in terms of Pledge Agreement; (ii) First ranking charge and hypothecation over proceeds from sale of Waneep Solar Private Limited's stake and Nagari Project; (iii) First ranking charge and hypothecation over the Company's Designated Account and all amounts standing to the same, whether now or in the future, other than the DSR amount; (iv) First ranking pledge over 100% sharers of the Waaree Renewables Private Limited (WRPL) held by promoters; (v) Corporate Guarantee from WRPL; (vi) First and exclusive charge overall fixed assets & current assets of WRPL, including the WRPL Designated Account. (vii) First ranking and exclusive charge on the DSR Amount; (viii) Residual charge on all the fixed and current assets of the Company; (ix) Demand Promissory Note and Letter of Continuity from the Company; and (x) Personal Guarantees provided by the Promoters in favour of the Debenture Trustee. The Debentures are redeemable in 4 quarterly installments starting May 1, 2022."

Textual information (20)

Nature of security

"14.15% Secured, Unlisted, Senior, Redeemable 400 Nos of Non-Convertible Debentures of face value Rs.1 million each aggregating to Rs.400 million (PY Rs. Nil millions), are secured by way of: (i) First ranking pledge over the 51% shares of the Company held by Promoter group in terms of Pledge Agreement; (ii) First ranking charge and hypothecation over proceeds from sale of Waneep Solar Private Limited's stake and Nagari Project; (iii) First ranking charge and hypothecation over the Company's Designated Account and all amounts standing to the same, whether now or in the future, other than the DSR amount; (iv) First ranking pledge over 100% sharers of the Waaree Renewables Private Limited (WRPL) held by promoters; (v) Corporate Guarantee from WRPL; (vi) First and exclusive charge overall fixed assets & current assets of WRPL, including the WRPL Designated Account. (vii) First ranking and exclusive charge on the DSR Amount; (viii) Residual charge on all the fixed and current assets of the Company; (ix) Demand Promissory Note and Letter of Continuity from the Company; and (x) Personal Guarantees provided by the Promoters in favour of the Debenture Trustee. The Debentures are redeemable in 4 quarterly installments starting May 1, 2022." Hire purchase loan from banks amounting to Rs. 6.48 millions (PY Rs. 7.51 millions) which is secured by hypothecation of Vehicle financed. The said loan is repayable monthly in 36 to 60 equal instalments @ interest rate of 9.31 % p.a to 9.61 % p.a.

Textual information (21)

Nature of security

"14.15% Secured, Unlisted, Senior, Redeemable 400 Nos of Non-Convertible Debentures of face value Rs.1 million each aggregating to Rs.400 million (PY Rs. Nil millions), are secured by way of: (i) First ranking pledge over the 51% shares of the Company held by Promoter group in terms of Pledge Agreement; (ii) First ranking charge and hypothecation over proceeds from sale of Waneep Solar Private Limited's stake and Nagari Project; (iii) First ranking charge and hypothecation over the Company's Designated Account and all amounts standing to the same, whether now or in the future, other than the DSR amount; (iv) First ranking pledge over 100% sharers of the Waaree Renewables Private Limited (WRPL) held by promoters; (v) Corporate Guarantee from WRPL; (vi) First and exclusive charge overall fixed assets & current assets of WRPL, including the WRPL Designated Account. (vii) First ranking and exclusive charge on the DSR Amount; (viii) Residual charge on all the fixed and current assets of the Company; (ix) Demand Promissory Note and Letter of Continuity from the Company; and (x) Personal Guarantees provided by the Promoters in favour of the Debenture Trustee. The Debentures are redeemable in 4 quarterly installments starting May 1, 2022."

Textual information (22)

Nature of security

"14.15% Secured, Unlisted, Senior, Redeemable 400 Nos of Non-Convertible Debentures of face value Rs.1 million each aggregating to Rs.400 million (PY Rs. Nil millions), are secured by way of: (i) First ranking pledge over the 51% shares of the Company held by Promoter group in terms of Pledge Agreement; (ii) First ranking charge and hypothecation over proceeds from sale of Waneep Solar Private Limited's stake and Nagari Project; (iii) First ranking charge and hypothecation over the Company's Designated Account and all amounts standing to the same, whether now or in the future, other than the DSR amount; (iv) First ranking pledge over 100% sharers of the Waaree Renewables Private Limited (WRPL) held by promoters; (v) Corporate Guarantee from WRPL; (vi) First and exclusive charge overall fixed assets & current assets of WRPL, including the WRPL Designated Account. (vii) First ranking and exclusive charge on the DSR Amount; (viii) Residual charge on all the fixed and current assets of the Company; (ix) Demand Promissory Note and Letter of Continuity from the Company; and (x) Personal Guarantees provided by the Promoters in favour of the Debenture Trustee. The Debentures are redeemable in 4 quarterly installments starting May 1, 2022." Hire purchase loan from banks amounting to Rs. 6.48 millions (PY Rs. 7.51 millions) which is secured by hypothecation of Vehicle financed. The said loan is repayable monthly in 36 to 60 equal instalments @ interest rate of 9.31 % p.a to 9.61 % p.a.

Textual information (23)

Nature of security

"14.15% Secured, Unlisted, Senior, Redeemable 400 Nos of Non-Convertible Debentures of face value Rs.1 million each aggregating to Rs.400 million (PY Rs. Nil millions), are secured by way of: (i) First ranking pledge over the 51% shares of the Company held by Promoter group in terms of Pledge Agreement; (ii) First ranking charge and hypothecation over proceeds from sale of Waneep Solar Private Limited's stake and Nagari Project; (iii) First ranking charge and hypothecation over the Company's Designated Account and all amounts standing to the same, whether now or in the future, other than the DSR amount; (iv) First ranking pledge over 100% sharers of the Waaree Renewables Private Limited (WRPL) held by promoters; (v) Corporate Guarantee from WRPL; (vi) First and exclusive charge overall fixed assets & current assets of WRPL, including the WRPL Designated Account. (vii) First ranking and exclusive charge on the DSR Amount; (viii) Residual charge on all the fixed and current assets of the Company; (ix) Demand Promissory Note and Letter of Continuity from the Company; and (x) Personal Guarantees provided by the Promoters in favour of the Debenture Trustee. The Debentures are redeemable in 4 quarterly installments starting May 1, 2022."

Textual information (24)

Nature of security

"14.15% Secured, Unlisted, Senior, Redeemable 400 Nos of Non-Convertible Debentures of face value Rs.1 million each aggregating to Rs.400 million (PY Rs. Nil millions), are secured by way of: (i) First ranking pledge over the 51% shares of the Company held by Promoter group in terms of Pledge Agreement; (ii) First ranking charge and hypothecation over proceeds from sale of Waneep Solar Private Limited's stake and Nagari Project; (iii) First ranking charge and hypothecation over the Company's Designated Account and all amounts standing to the same, whether now or in the future, other than the DSR amount; (iv) First ranking pledge over 100% sharers of the Waaree Renewables Private Limited (WRPL) held by promoters; (v) Corporate Guarantee from WRPL; (vi) First and exclusive charge overall fixed assets & current assets of WRPL, including the WRPL Designated Account. (vii) First ranking and exclusive charge on the DSR Amount; (viii) Residual charge on all the fixed and current assets of the Company; (ix) Demand Promissory Note and Letter of Continuity from the Company; and (x) Personal Guarantees provided by the Promoters in favour of the Debenture Trustee. The Debentures are redeemable in 4 quarterly installments starting May 1, 2022." Hire purchase loan from banks amounting to Rs. 6.48 millions (PY Rs. 7.51 millions) which is secured by hypothecation of Vehicle financed. The said loan is repayable monthly in 36 to 60 equal instalments @ interest rate of 9.31 % p.a to 9.61 % p.a.

Textual information (25)

Nature of security

Hire purchase loan from banks amounting to Rs. 6.48 millions (PY Rs. 7.51 millions) which is secured by hypothecation of Vehicle financed. The said loan is repayable monthly in 36 to 60 equal instalments @ interest rate of 9.31 % p.a to 9.61 % p.a.

Textual information (26)

Nature of security

Hire purchase loan from banks amounting to Rs. 6.48 millions (PY Rs. 7.51 millions) which is secured by hypothecation of Vehicle financed. The said loan is repayable monthly in 36 to 60 equal instalments @ interest rate of 9.31 % p.a to 9.61 % p.a.

Textual information (27)

Nature of security

Hire purchase loan from banks amounting to Rs. 6.48 millions (PY Rs. 7.51 millions) which is secured by hypothecation of Vehicle financed. The said loan is repayable monthly in 36 to 60 equal instalments @ interest rate of 9.31 % p.a to 9.61 % p.a.

Textual information (28)

Nature of security

Hire purchase loan from banks amounting to Rs. 6.48 millions (PY Rs. 7.51 millions) which is secured by hypothecation of Vehicle financed. The said loan is repayable monthly in 36 to 60 equal instalments @ interest rate of 9.31 % p.a to 9.61 % p.a.

Textual information (29)

Nature of security

Working capital loan from Banks includes Cash credit facility under consortium banking arrangement from State Bank of India (Lead Bank), Bank of Maharashtra and Indusind Bank amounting to Rs.525.66 millions (PY Rs.173.39 millions) is secured against: i) Hypothecation of the entire current assets of the Company. ii) Collaterally secured by mortgage of factory land & building & hypothecation of plant & machinery of the Company situated at plot no 231-236, SEZ, Surat. iii)The said facility is also secured by corporate guarantee of Mahavir Thermoequip Pvt. Ltd and mortgage of personal property of relative of directors and personal guarantee of two directors of the Company. Cash credit facility carries interest rate : (a) State Bank of India - 6 Months MCLR + 2.75 % (b) Bank of Maharashtra - 1 year MCLR + 2.50 % (c) Indusind Bank Ltd - 1 year MCLR + 1.30%.

Textual information (30)

Nature of security

Working capital loan from Banks includes Cash credit facility under consortium banking arrangement from State Bank of India (Lead Bank), Bank of Maharashtra and Indusind Bank amounting to Rs.525.66 millions (PY Rs.173.39 millions) is secured against: i) Hypothecation of the entire current assets of the Company. ii) Collaterally secured by mortgage of factory land & building & hypothecation of plant & machinery of the Company situated at plot no 231-236, SEZ, Surat. iii)The said facility is also secured by corporate guarantee of Mahavir Thermoequip Pvt. Ltd and mortgage of personal property of relative of directors and personal guarantee of two directors of the Company. Cash credit facility carries interest rate : (a) State Bank of India - 6 Months MCLR + 2.75 % (b) Bank of Maharashtra - 1 year MCLR + 2.50 % (c) Indusind Bank Ltd - 1 year MCLR + 1.30%.

Textual information (31)

Nature of security

Working capital loan from Banks includes Cash credit facility under consortium banking arrangement from State Bank of India (Lead Bank), Bank of Maharashtra and Indusind Bank amounting to Rs.525.66 millions (PY Rs.173.39 millions) is secured against: i) Hypothecation of the entire current assets of the Company. ii) Collaterally secured by mortgage of factory land & building & hypothecation of plant & machinery of the Company situated at plot no 231-236, SEZ, Surat. iii)The said facility is also secured by corporate guarantee of Mahavir Thermoequip Pvt. Ltd and mortgage of personal property of relative of directors and personal guarantee of two directors of the Company. Cash credit facility carries interest rate : (a) State Bank of India - 6 Months MCLR + 2.75 % (b) Bank of Maharashtra - 1 year MCLR + 2.50 % (c) Indusind Bank Ltd - 1 year MCLR + 1.30%.

Textual information (32)

Nature of security

Working capital loan from Banks includes Cash credit facility under consortium banking arrangement from State Bank of India (Lead Bank), Bank of Maharashtra and Indusind Bank amounting to Rs.525.66 millions (PY Rs.173.39 millions) is secured against: i) Hypothecation of the entire current assets of the Company. ii) Collaterally secured by mortgage of factory land & building & hypothecation of plant & machinery of the Company situated at plot no 231-236, SEZ, Surat. iii)The said facility is also secured by corporate guarantee of Mahavir Thermoequip Pvt. Ltd and mortgage of personal property of relative of directors and personal guarantee of two directors of the Company. Cash credit facility carries interest rate : (a) State Bank of India - 6 Months MCLR + 2.75 % (b) Bank of Maharashtra - 1 year MCLR + 2.50 % (c) Indusind Bank Ltd - 1 year MCLR + 1.30%.

Textual information (33)

Nature of security

Working capital loan from Banks includes Cash credit facility under consortium banking arrangement from State Bank of India (Lead Bank), Bank of Maharashtra and Indusind Bank amounting to Rs.525.66 millions (PY Rs.173.39 millions) is secured against: i) Hypothecation of the entire current assets of the Company. ii) Collaterally secured by mortgage of factory land & building & hypothecation of plant & machinery of the Company situated at plot no 231-236, SEZ, Surat. iii) The said facility is also secured by corporate guarantee of Mahavir Thermoequip Pvt. Ltd and mortgage of personal property of relative of directors and personal guarantee of two directors of the Company. Cash credit facility carries interest rate : (a) State Bank of India - 6 Months MCLR + 2.75 % (b) Bank of Maharashtra - 1 year MCLR + 2.50 % (c) Indusind Bank Ltd - 1 year MCLR + 1.30%.

Textual information (34)

Nature of security

Working capital loan from Banks includes Cash credit facility under consortium banking arrangement from State Bank of India (Lead Bank), Bank of Maharashtra and Indusind Bank amounting to Rs.525.66 millions (PY Rs.173.39 millions) is secured against: i) Hypothecation of the entire current assets of the Company. ii) Collaterally secured by mortgage of factory land & building & hypothecation of plant & machinery of the Company situated at plot no 231-236, SEZ, Surat. iii) The said facility is also secured by corporate guarantee of Mahavir Thermoequip Pvt. Ltd and mortgage of personal property of relative of directors and personal guarantee of two directors of the Company. Cash credit facility carries interest rate : (a) State Bank of India - 6 Months MCLR + 2.75 % (b) Bank of Maharashtra - 1 year MCLR + 2.50 % (c) Indusind Bank Ltd - 1 year MCLR + 1.30%.

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Temporary difference, unused tax losses and unused tax credits [Axis] | Temporary difference, unused tax losses and unused tax credits [Member] | | | Temporary differences [Member] |
|--|--|--------------------------------------|-------------|--------------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Deferred tax relating to items credited (charged) directly to equity | 0 | 0 | | 0 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | 5,09,05,549 | 1,90,29,062 | | 5,09,05,549 |
| Deferred tax liabilities | 9,16,29,214 | 4,08,48,017 | | 9,16,29,214 |
| Net deferred tax liability (assets) | 4,07,23,665 | 2,18,18,955 | 1,68,80,422 | 4,07,23,665 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | -5,09,05,549 | -1,90,29,062 | | -5,09,05,549 |
| Net deferred tax liabilities | 9,16,29,214 | 4,08,48,017 | | 9,16,29,214 |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | 1,89,04,710 | 49,38,533 | | 1,89,04,710 |
| 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 | 1,89,04,710 | 49,38,533 | | 1,89,04,710 |
| Deferred tax relating to items credited (charged) directly to equity | 0 | 0 | | 0 |
| Aggregated income tax relating to components of other comprehensive income | 0 | 0 | | 0 |
| Increase (decrease) through business combinations, deferred tax liability (assets) | 0 | 0 | | 0 |
| Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets) | 0 | 0 | | 0 |
| Increase (decrease) through net exchange differences, deferred tax liability (assets) | 0 | 0 | | 0 |
| Total increase (decrease) in deferred tax liability (assets) | 1,89,04,710 | 49,38,533 | | 1,89,04,710 |
| Deferred tax liability (assets) at end of period | 4,07,23,665 | 2,18,18,955 | 1,68,80,422 | 4,07,23,665 |
| Description of other temporary differences | | Textual information (35) [See below] | | Textual information (36) [See below] |

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

..(2)

Unless otherwise specified, all monetary values are in INR

| Temporary difference, unused tax losses and unused tax credits [Axis] | Temporary differences [Member] | | Depreciation amortisation impairment [Member] | |
|--|--------------------------------------|-------------|--|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Deferred tax relating to items credited (charged) directly to equity | 0 | | 0 | 0 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | 1,90,29,062 | | 2,51,68,733 | 0 |
| Deferred tax liabilities | 4,08,48,017 | | 0 | 55,09,923 |
| Net deferred tax liability (assets) | 2,18,18,955 | 1,68,80,422 | -2,51,68,733 | 55,09,923 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | -1,90,29,062 | | -2,51,68,733 | 0 |
| Net deferred tax liabilities | 4,08,48,017 | | 0 | 55,09,923 |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | 49,38,533 | | -3,06,78,656 | -2,83,25,835 |
| 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 | 49,38,533 | | -3,06,78,656 | -2,83,25,835 |
| Deferred tax relating to items credited (charged) directly to equity | 0 | | 0 | 0 |
| Aggregated income tax relating to components of other comprehensive income | 0 | | 0 | 0 |
| Increase (decrease) through business combinations, deferred tax liability (assets) | 0 | | 0 | 0 |
| Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets) | 0 | | 0 | 0 |
| Increase (decrease) through net exchange differences, deferred tax liability (assets) | 0 | | 0 | 0 |
| Total increase (decrease) in deferred tax liability (assets) | 49,38,533 | | -3,06,78,656 | -2,83,25,835 |
| Deferred tax liability (assets) at end of period | 2,18,18,955 | 1,68,80,422 | -2,51,68,733 | 55,09,923 |
| Description of other temporary differences | Textual information (37) [See below] | | | |

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

..(3)

Unless otherwise specified, all monetary values are in INR

| Temporary difference, unused tax losses and unused tax credits [Axis] | Depreciation amortisation impairment [Member] | Other temporary differences [Member] | | |
|--|--|---|---|--------------|
| | | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Deferred tax relating to items credited (charged) directly to equity | | 0 | 0 | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | | 2,57,36,816 | 1,90,29,062 | |
| Deferred tax liabilities | | 9,16,29,214 | 3,53,38,094 | |
| Net deferred tax liability (assets) | 3,38,35,758 | 6,58,92,398 | 1,63,09,032 | -1,69,55,336 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | | -2,57,36,816 | -1,90,29,062 | |
| Net deferred tax liabilities | | 9,16,29,214 | 3,53,38,094 | |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | | 4,95,83,366 | 3,32,64,368 | |
| 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 | | 4,95,83,366 | 3,32,64,368 | |
| Deferred tax relating to items credited (charged) directly to equity | | 0 | 0 | |
| Aggregated income tax relating to components of other comprehensive income | | 0 | 0 | |
| Increase (decrease) through business combinations, deferred tax liability (assets) | | 0 | 0 | |
| Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets) | | 0 | 0 | |
| Increase (decrease) through net exchange differences, deferred tax liability (assets) | | 0 | 0 | |
| Total increase (decrease) in deferred tax liability (assets) | | 4,95,83,366 | 3,32,64,368 | |
| Deferred tax liability (assets) at end of period | 3,38,35,758 | 6,58,92,398 | 1,63,09,032 | -1,69,55,336 |
| Description of other temporary differences | | Textual information (38) [See below] | Textual information (39) [See below] | |

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

..(4)

Unless otherwise specified, all monetary values are in INR

| Temporary difference, unused tax losses and unused tax credits [Axis] | Other temporary differences 1 [Member] | | | Other temporary differences 2 [Member] |
|--|--|--|------------|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | |
| Deferred tax relating to items credited (charged) directly to equity | 0 | 0 | | 0 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | 0 | 0 | | 49,73,480 |
| Deferred tax liabilities | 9,16,29,214 | 3,53,38,094 | | 0 |
| Net deferred tax liability (assets) | 9,16,29,214 | 3,53,38,094 | 58,19,828 | -49,73,480 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | 0 | 0 | | -49,73,480 |
| Net deferred tax liabilities | 9,16,29,214 | 3,53,38,094 | | 0 |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | 5,62,91,120 | 2,95,18,266 | | -33,41,709 |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | | | |
| Changes in deferred tax liability (assets) [Abstract] | | | | |
| Deferred tax expense (income) recognised in profit or loss | 5,62,91,120 | 2,95,18,266 | | -33,41,709 |
| Deferred tax relating to items credited (charged) directly to equity | 0 | 0 | | 0 |
| Aggregated income tax relating to components of other comprehensive income | 0 | 0 | | 0 |
| Increase (decrease) through business combinations, deferred tax liability (assets) | 0 | 0 | | 0 |
| Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets) | 0 | 0 | | 0 |
| Increase (decrease) through net exchange differences, deferred tax liability (assets) | 0 | 0 | | 0 |
| Total increase (decrease) in deferred tax liability (assets) | 5,62,91,120 | 2,95,18,266 | | -33,41,709 |
| Deferred tax liability (assets) at end of period | 9,16,29,214 | 3,53,38,094 | 58,19,828 | -49,73,480 |
| Description of other temporary differences | Expenditure allowed in income tax over expenditure debited to Profit and Loss Account. | Expenditure allowed in income tax over expenditure debited to Profit and Loss Account. | | Provision for doubtful debts/advances |

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

..(5)

Unless otherwise specified, all monetary values are in INR

| Temporary difference, unused tax losses and unused tax credits [Axis] | Other temporary differences 2 [Member] | | Other temporary differences 3 [Member] | |
|--|--|------------|---|------------------------------------|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Deferred tax relating to items credited (charged) directly to equity | 0 | | 0 | 0 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | 16,31,771 | | 1,64,28,488 | 1,20,81,000 |
| Deferred tax liabilities | 0 | | 0 | 0 |
| Net deferred tax liability (assets) | -16,31,771 | -5,37,302 | -1,64,28,488 | -1,20,81,000 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | -16,31,771 | | -1,64,28,488 | -1,20,81,000 |
| Net deferred tax liabilities | 0 | | 0 | 0 |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | -10,94,469 | | -43,47,488 | 17,15,902 |
| 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 | -10,94,469 | | -43,47,488 | 17,15,902 |
| Deferred tax relating to items credited (charged) directly to equity | 0 | | 0 | 0 |
| Aggregated income tax relating to components of other comprehensive income | 0 | | 0 | 0 |
| Increase (decrease) through business combinations, deferred tax liability (assets) | 0 | | 0 | 0 |
| Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets) | 0 | | 0 | 0 |
| Increase (decrease) through net exchange differences, deferred tax liability (assets) | 0 | | 0 | 0 |
| Total increase (decrease) in deferred tax liability (assets) | -10,94,469 | | -43,47,488 | 17,15,902 |
| Deferred tax liability (assets) at end of period | -16,31,771 | -5,37,302 | -1,64,28,488 | -1,20,81,000 |
| Description of other temporary differences | Provision for doubtful debts/advances | | Provision for expected credit loss | Provision for expected credit loss |

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

..(6)

Unless otherwise specified, all monetary values are in INR

| Temporary difference, unused tax losses and unused tax credits [Axis] | Other temporary differences 3 [Member] | Other temporary differences 4 [Member] | | |
|--|--|--|--|------------|
| | | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Deferred tax relating to items credited (charged) directly to equity | | 0 | 0 | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | | 4,23,804 | 6,54,809 | |
| Deferred tax liabilities | | 0 | 0 | |
| Net deferred tax liability (assets) | -1,37,96,902 | -4,23,804 | -6,54,809 | 0 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | | -4,23,804 | -6,54,809 | |
| Net deferred tax liabilities | | 0 | 0 | |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | | 2,31,005 | -6,54,809 | |
| 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 | | 2,31,005 | -6,54,809 | |
| Deferred tax relating to items credited (charged) directly to equity | | 0 | 0 | |
| Aggregated income tax relating to components of other comprehensive income | | 0 | 0 | |
| Increase (decrease) through business combinations, deferred tax liability (assets) | | 0 | 0 | |
| Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets) | | 0 | 0 | |
| Increase (decrease) through net exchange differences, deferred tax liability (assets) | | 0 | 0 | |
| Total increase (decrease) in deferred tax liability (assets) | | 2,31,005 | -6,54,809 | |
| Deferred tax liability (assets) at end of period | -1,37,96,902 | -4,23,804 | -6,54,809 | 0 |
| Description of other temporary differences | | Disallowance due to non deduction of TDS | Disallowance due to non deduction of TDS | |

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

..(7)

Unless otherwise specified, all monetary values are in INR

| Temporary difference, unused tax losses and unused tax credits [Axis] | Other temporary differences 5 [Member] | | |
|--|--|---------------------------------|------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Deferred tax relating to items credited (charged) directly to equity | 0 | 0 | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | |
| Deferred tax assets and liabilities [Abstract] | | | |
| Deferred tax assets | 39,11,044 | 46,61,482 | |
| Deferred tax liabilities | 0 | 0 | |
| Net deferred tax liability (assets) | -39,11,044 | -46,61,482 | -84,40,960 |
| Net deferred tax assets and liabilities [Abstract] | | | |
| Net deferred tax assets | -39,11,044 | -46,61,482 | |
| Net deferred tax liabilities | 0 | 0 | |
| Deferred tax expense (income) [Abstract] | | | |
| Deferred tax expense (income) | | | |
| Deferred tax expense (income) recognised in profit or loss | 7,50,438 | 37,79,478 | |
| 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 | 7,50,438 | 37,79,478 | |
| Deferred tax relating to items credited (charged) directly to equity | 0 | 0 | |
| Aggregated income tax relating to components of other comprehensive income | 0 | 0 | |
| Increase (decrease) through business combinations, deferred tax liability (assets) | 0 | 0 | |
| Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets) | 0 | 0 | |
| Increase (decrease) through net exchange differences, deferred tax liability (assets) | 0 | 0 | |
| Total increase (decrease) in deferred tax liability (assets) | 7,50,438 | 37,79,478 | |
| Deferred tax liability (assets) at end of period | -39,11,044 | -46,61,482 | -84,40,960 |
| Description of other temporary differences | Provision for employee benefits | Provision for employee benefits | |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
|--|--------------------------------|---|-------------|
| Disclosure of income tax [TextBlock] | | | |
| Major components of tax expense (income) [Abstract] | | | |
| Current tax expense (income) and adjustments for current tax of prior periods [Abstract] | | | |
| Current tax expense (income) | 21,36,86,144 | 19,25,64,141 | |
| Adjustments for current tax of prior periods | 56,17,633 | -76,31,708 | |
| Total current tax expense (income) and adjustments for current tax of prior periods | 21,93,03,777 | 18,49,32,433 | |
| Total tax expense (income) | 21,93,03,777 | 18,49,32,433 | |
| Current and deferred tax relating to items charged or credited directly to equity [Abstract] | | | |
| Deferred tax relating to items credited (charged) directly to equity | 0 | 0 | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock] | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | |
| Deferred tax assets and liabilities [Abstract] | | | |
| Deferred tax assets | 5,09,05,549 | 1,90,29,062 | |
| Deferred tax liabilities | 9,16,29,214 | 4,08,48,017 | |
| Net deferred tax liability (assets) | 4,07,23,665 | 2,18,18,955 | 1,68,80,422 |
| Net deferred tax assets and liabilities [Abstract] | | | |
| Net deferred tax assets | -5,09,05,549 | -1,90,29,062 | |
| Net deferred tax liabilities | 9,16,29,214 | 4,08,48,017 | |
| Deferred tax expense (income) [Abstract] | | | |
| Deferred tax expense (income) recognised in profit or loss | 1,89,04,710 | 49,38,533 | |
| 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 | 1,89,04,710 | 49,38,533 | |
| Deferred tax relating to items credited (charged) directly to equity | 0 | 0 | |
| Aggregated income tax relating to components of other comprehensive income | 0 | 0 | |
| Increase (decrease) through business combinations, deferred tax liability (assets) | 0 | 0 | |
| Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets) | 0 | 0 | |
| Increase (decrease) through net exchange differences, deferred tax liability (assets) | 0 | 0 | |
| Total increase (decrease) in deferred tax liability (assets) | 1,89,04,710 | 49,38,533 | |
| Deferred tax liability (assets) at end of period | 4,07,23,665 | 2,18,18,955 | 1,68,80,422 |
| Description of other temporary differences | | Textual information (40) [See below] | |
| Reconciliation of accounting profit multiplied by applicable tax rates [Abstract] | | | |
| Other tax effects for reconciliation between accounting profit and tax expense (income) | 21,93,03,777 | 18,49,32,433 | |
| Total tax expense (income) | 21,93,03,777 | 18,49,32,433 | |

Textual information (35)

Description of other temporary differences

Deferred tax liabilities Property, Plant and Equipments Expenditure allowed in income tax over expenditure debited to Profit and Loss Account. Deferred tax asset Property, Plant and Equipments Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits

Textual information (36)

Description of other temporary differences

Deferred tax liabilities Property, Plant and Equipments Expenditure allowed in income tax over expenditure debited to Profit and Loss Account. Deferred tax asset Property, Plant and Equipments Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits

Textual information (37)

Description of other temporary differences

Deferred tax liabilities Property, Plant and Equipments Expenditure allowed in income tax over expenditure debited to Profit and Loss Account. Deferred tax asset Property, Plant and Equipments Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits

Textual information (38)

Description of other temporary differences

Deferred tax liabilities Expenditure allowed in income tax over expenditure debited to Profit and Loss Account. Deferred tax asset Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits

Textual information (39)

Description of other temporary differences

Deferred tax liabilities Expenditure allowed in income tax over expenditure debited to Profit and Loss Account. Deferred tax asset Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits

Textual information (40)

Description of other temporary differences

Deferred tax liabilities Property, Plant and Equipments Expenditure allowed in income tax over expenditure debited to Profit and Loss Account. Deferred tax asset Property, Plant and Equipments Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits

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

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Disclosure of exploration and evaluation assets [TextBlock] | | |
| Whether there are any exploration and evaluation activities | No | No |

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

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--------------------------------|--------------------------------|
| Disclosure of accounting for government grants and disclosure of government assistance [TextBlock] | | |
| Whether company has received any government grant or government assistance | No | No |
| Capital subsidies or grants received from government authorities | 0 | 0 |
| Revenue subsidies or grants received from government authorities | 0 | 0 |

[401100] Notes - Subclassification and notes on liabilities and assets**Other current liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Other current liabilities, others [Axis] | Column 1 | | Column 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current liabilities notes [Abstract] | | | | |
| Other current liabilities [Abstract] | | | | |
| Other current liabilities, others | 97,94,971 | 2,36,86,346 | 19,814 | 6,33,383 |
| Other current liabilities, others [Abstract] | | | | |
| Other current liabilities, others [Line items] | | | | |
| Description of other current liabilities, others | Government Grant | Government Grant | Others | Others |
| Other current liabilities, others | 97,94,971 | 2,36,86,346 | 19,814 | 6,33,383 |

Other non-current financial liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other non-current financial liabilities others [Axis] | Column 1 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | 44,36,98,539 | 27,40,10,148 |
| 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 | 44,36,98,539 | 27,40,10,148 |

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other current assets others [Axis] | Column 1 | | Column 2 | |
|--|--------------------------------|--------------------------------|--------------------------------------|--------------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 5,90,41,529 | 2,01,50,645 | 40,07,31,498 | 25,93,89,141 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | Prepaid Expenses | Prepaid Expenses | Balances with government authorities | Balances with government authorities |
| Other current assets, others | 5,90,41,529 | 2,01,50,645 | 40,07,31,498 | 25,93,89,141 |

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Other current assets others [Axis] | Column 3 | | Column 4 | |
|--|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 0 | 0 | 11,74,742 | 90,52,940 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | Viability Gap Funding Receivable | Viability Gap Funding Receivable | Other current assets | Other current assets |
| Other current assets, others | 0 | 0 | 11,74,742 | 90,52,940 |

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis] | Company inventories [Member] | | Raw materials [Member] | |
|--|---|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 368,00,19,022 | 243,10,51,635 | 240,49,51,103 | 188,78,05,802 |
| Mode of valuation | Textual information (41) [See below] | Textual information (42) [See below] | Textual information (43) [See below] | Textual information (44) [See below] |

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis] | Work-in-progress [Member] | | Finished goods [Member] | |
|--|---|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 23,69,11,275 | 13,13,69,308 | 100,49,99,091 | 17,42,61,833 |
| Mode of valuation | Textual information (45) [See below] | Textual information (46) [See below] | Textual information (47) [See below] | Textual information (48) [See below] |

Classification of inventories [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis] | Stock-in-trade [Member] | | Other inventories [Member] | |
|--|---|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 2,79,13,643 | 23,33,73,434 | 52,43,910 | 42,41,259 |
| Mode of valuation | Textual information (49) [See below] | Textual information (50) [See below] | Textual information (51) [See below] | Textual information (52) [See below] |
| Nature of other inventories | | | Packing Materials | Packing Materials |

Classification of inventories [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis] | Other inventories, others [Member] | |
|--|--------------------------------------|--------------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Inventories notes [Abstract] | | |
| Classification of inventories [Abstract] | | |
| Classification of inventories [Line items] | | |
| Inventories | 52,43,910 | 42,41,259 |
| Mode of valuation | Textual information (53) [See below] | Textual information (54) [See below] |
| Nature of other inventories | Packing Materials | Packing Materials |

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other non-current assets, others [Axis] | Column 1 | | Column 2 | |
|--|--------------------------------|--------------------------------|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other non-current assets notes [Abstract] | | | | |
| Other non-current assets [Abstract] | | | | |
| Other non-current assets, others | 59,77,203 | 33,29,376 | 2,39,29,795 | 1,26,88,840 |
| Other non-current assets, others [Abstract] | | | | |
| Other non-current assets, others [Line items] | | | | |
| Description of other non-current assets, others | Other non-current assets | Other non-current assets | "Deferred portion of financial assets carried at amortized cost " | "Deferred portion of financial assets carried at amortized cost " |
| Other non-current assets, others | 59,77,203 | 33,29,376 | 2,39,29,795 | 1,26,88,840 |

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|------------------------------------|--------------|------------------------------------|--------------|
| Classification of loans [Axis] | Loans [Member] | | Loans to related parties [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 47,92,53,668 | 57,14,99,337 | 43,72,87,639 | 55,37,20,321 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 47,92,53,668 | 57,14,99,337 | 43,72,87,639 | 55,37,20,321 |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Loans due by others | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|--|--------------|------------------------------------|-------------|
| Classification of loans [Axis] | Loans given other related parties [Member] | | Other loans [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 43,72,87,639 | 55,37,20,321 | 4,19,66,029 | 1,77,79,016 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 43,72,87,639 | 55,37,20,321 | 4,19,66,029 | 1,77,79,016 |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Loans due by others | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of loans [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | |
|--|------------------------------------|-------------|
| Classification of loans [Axis] | Other loans, others [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Loans notes [Abstract] | | |
| Disclosure of loans [Abstract] | | |
| Details of loans [Line items] | | |
| Loans , gross | 4,19,66,029 | 1,77,79,016 |
| Allowance for bad and doubtful loans | 0 | 0 |
| Total loans | 4,19,66,029 | 1,77,79,016 |
| Details of loans due by directors, other officers or others [Abstract] | | |
| Loans due by directors | 0 | 0 |
| Loans due by other officers | 0 | 0 |
| Loans due by others | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | |
| Loans due by firms in which any director is partner | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 |
| Total loans 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 INR

| Classification based on current non-current [Axis] | Classification based on current non-current [Member] | | | Non-current [Member] |
|--|--|--------------|--------------|----------------------|
| | 31/03/2021 | 31/03/2020 | 31/03/2019 | 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 | 7,40,911 | 49,17,247 | | 7,16,041 |
| Provision leave encashment | 2,25,94,638 | 1,87,28,917 | | 2,07,84,415 |
| Total provisions for employee benefits | 2,33,35,549 | 2,36,46,164 | | 2,15,00,456 |
| Provision for corporate tax [Abstract] | | | | |
| Provision for other tax | 13,85,50,446 | 13,32,60,621 | | |
| Total provision for corporate tax | 13,85,50,446 | 13,32,60,621 | | |
| CSR expenditure provision | 0 | 0 | | 0 |
| Other provisions | 30,40,03,139 | 23,68,29,937 | 15,38,87,612 | 30,40,03,139 |
| Total provisions | 46,58,89,134 | 39,37,36,722 | | 32,55,03,595 |

Disclosure of breakup of provisions [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | Current [Member] | |
|--|----------------------|------------------|--------------|
| | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| 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 | 49,15,817 | 24,870 | 1,430 |
| Provision leave encashment | 1,69,72,479 | 18,10,223 | 17,56,438 |
| Total provisions for employee benefits | 2,18,88,296 | 18,35,093 | 17,57,868 |
| Provision for corporate tax [Abstract] | | | |
| Provision for other tax | | 13,85,50,446 | 13,32,60,621 |
| Total provision for corporate tax | | 13,85,50,446 | 13,32,60,621 |
| CSR expenditure provision | 0 | 0 | 0 |
| Other provisions | 23,68,29,937 | | |
| Total provisions | 25,87,18,233 | 14,03,85,539 | 13,50,18,489 |

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|------------------------------------|--------------|------------------------------------|-------------|
| Classification of advances [Axis] | Advances [Member] | | Capital advances [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 94,10,75,629 | 10,63,16,982 | 90,31,09,650 | 6,92,96,436 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Advance due by others | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Classification of advances [Axis] | Other Advances [Member] | | Advance tax [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 3,79,65,979 | 3,70,20,546 | 3,79,65,979 | 3,70,20,546 |
| Nature of other advance | Advance Tax & TDS (Net of Provisions) | Advance Tax & TDS (Net of Provisions) | Advance Tax & TDS (Net of Provisions) | Advance Tax & TDS (Net of Provisions) |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Advance due by others | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|--|---------------------------------------|---------------------------------------|------------------------------------|--------------|
| Classification of advances [Axis] | Other advance taxes [Member] | | Advances [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 3,79,65,979 | 3,70,20,546 | 21,11,35,816 | 15,36,04,252 |
| Nature of other advance | Advance Tax & TDS (Net of Provisions) | Advance Tax & TDS (Net of Provisions) | | |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Advance due by others | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 70,00,000 | 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 | 70,00,000 | 0 |

Details of advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | |
|--|------------------------------------|--------------|
| Classification of advances [Axis] | Advances given suppliers [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Disclosure of notes on advances [Abstract] | | |
| Disclosure of advances [Abstract] | | |
| Disclosure of advances [Line items] | | |
| Advances | 21,11,35,816 | 15,36,04,252 |
| Details of advance due by directors other officers or others [Abstract] | | |
| Advance due by directors | 0 | 0 |
| Advance due by other officers | 0 | 0 |
| Advance due by others | 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 | 70,00,000 | 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 | 70,00,000 | 0 |

Other non-current liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other non-current liabilities others [Axis] | Column 1 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other non-current liabilities [Abstract] | | |
| Other non-current liabilities others | 1,38,91,374 | 97,94,971 |
| Other non-current liabilities others [Abstract] | | |
| Other non-current liabilities others [Line items] | | |
| Description of other non-current liabilities others | Capital & Interest Subsidy | Capital & Interest Subsidy |
| Other non-current liabilities others | 1,38,91,374 | 97,94,971 |

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other current financial liabilities, others [Axis] | Column 1 | | Column 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | 2,20,81,207 | 12,05,86,888 | 4,84,05,049 | 1,23,42,064 |
| Other current financial liabilities, others [Abstract] | | | | |
| Other current financial liabilities, others [Line items] | | | | |
| Description of other current financial liabilities, others | Payables for capital goods | Payables for capital goods | Other Payables | Other Payables |
| Other current financial liabilities, others | 2,20,81,207 | 12,05,86,888 | 4,84,05,049 | 1,23,42,064 |

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Other current financial liabilities, others [Axis] | Column 3 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | 5,93,29,614 | 4,06,67,842 |
| Other current financial liabilities, others [Abstract] | | |
| Other current financial liabilities, others [Line items] | | |
| Description of other current financial liabilities, others | Lease Liabilities | Lease Liabilities |
| Other current financial liabilities, others | 5,93,29,614 | 4,06,67,842 |

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of other non-current financial assets others [Axis] | Column 1 | | Column 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| 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 | 4,82,88,064 | 3,25,23,705 | 34,50,01,112 | 35,81,74,145 |
| 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 financial assets | Other financial assets |
| Other non-current financial assets, others | 4,82,88,064 | 3,25,23,705 | 34,50,01,112 | 35,81,74,145 |

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other current financial assets others [Axis] | Column 1 | | Column 2 | |
|--|--------------------------------|--------------------------------|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 1,60,15,818 | 96,44,466 | 0 | 66,08,800 |
| Other current financial assets others [Abstract] | | | | |
| Other current financial assets others [Line items] | | | | |
| Description other current financial assets others | Accrued Interest | Accrued Interest | Foreign currency forward and option contracts | Foreign currency forward and option contracts |
| Other current financial assets others | 1,60,15,818 | 96,44,466 | 0 | 66,08,800 |

Other current financial assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Other current financial assets others [Axis] | Column 3 | | Column 4 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 15,204 | 35,276 | 15,51,31,722 | 15,11,77,359 |
| Other current financial assets others [Abstract] | | | | |
| Other current financial assets others [Line items] | | | | |
| Description other current financial assets others | Escrow account balances # | Escrow account balances # | Others Receivable | Others Receivable |
| Other current financial assets others | 15,204 | 35,276 | 15,51,31,722 | 15,11,77,359 |

Other current financial assets others [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Other current financial assets others [Axis] | Column 5 | | Column 6 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 0 | 2,20,84,635 | 1,18,57,043 | 63,68,542 |
| Other current financial assets others [Abstract] | | | | |
| Other current financial assets others [Line items] | | | | |
| Description other current financial assets others | Export Incentive Receivable | Export Incentive Receivable | Subsidy Receivable | Subsidy Receivable |
| Other current financial assets others | 0 | 2,20,84,635 | 1,18,57,043 | 63,68,542 |

Other current financial assets others [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Other current financial assets others [Axis] | Column 7 | |
|--|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other current financial assets [Abstract] | | |
| Other current financial assets others | 4,95,39,089 | 18,74,30,515 |
| Other current financial assets others [Abstract] | | |
| Other current financial assets others [Line items] | | |
| Description other current financial assets others | Refund Receivable from Government Authorities | Refund Receivable from Government Authorities |
| Other current financial assets others | 4,95,39,089 | 18,74,30,515 |

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|---|-------------|------------------------------------|-------------|
| Classification of assets based on security [Axis] | Classification of assets based on security [Member] | | Unsecured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| 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 | 5,16,59,197 | 5,78,92,312 | 5,16,59,197 | 5,78,92,312 |
| Allowance for bad and doubtful debts | 0 | 0 | 0 | 0 |
| Total trade receivables | 5,16,59,197 | 5,78,92,312 | 5,16,59,197 | 5,78,92,312 |
| Details of trade receivables due by directors, other officers or others [Abstract] | | | | |
| Trade receivables due by directors | | | 0 | 0 |
| Trade receivables due by other officers | | | 0 | 0 |
| Trade receivables due by others | | | 0 | 0 |
| Total trade receivables due by directors, other officers or others | | | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Trade receivables due by firms in which any director is partner | | | 0 | 0 |
| Trade receivables due by private companies in which any director is director | | | 0 | 0 |
| Trade receivables due by private companies in which any director is member | | | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | | | 0 | 0 |

Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|---------------|----------------------------------|--------------|
| Classification of assets based on security [Axis] | Classification of assets based on security [Member] | | Secured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| 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 | 124,76,96,168 | 145,04,06,784 | 6,00,71,184 | 69,77,12,438 |
| Allowance for bad and doubtful debts | 6,52,75,303 | 4,80,01,430 | 0 | 0 |
| Total trade receivables | 118,24,20,865 | 140,24,05,354 | 6,00,71,184 | 69,77,12,438 |
| Details of trade receivables due by directors, other officers or others [Abstract] | | | | |
| Trade receivables due by directors | | | 0 | 0 |
| Trade receivables due by other officers | | | 0 | 0 |
| Trade receivables due by others | | | 0 | 0 |
| Total trade receivables due by directors, other officers or others | | | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Trade receivables due by firms in which any director is partner | | | 0 | 0 |
| Trade receivables due by private companies in which any director is director | | | 0 | 0 |
| Trade receivables due by private companies in which any director is member | | | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | | | 0 | 0 |

Subclassification of trade receivables [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | |
|--|------------------------------------|--------------|
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 |
| 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 | 118,76,24,984 | 75,26,94,346 |
| Allowance for bad and doubtful debts | 6,52,75,303 | 4,80,01,430 |
| Total trade receivables | 112,23,49,681 | 70,46,92,916 |
| Details of trade receivables due by directors, other officers or others [Abstract] | | |
| Trade receivables due by directors | 0 | 0 |
| Trade receivables due by other officers | 0 | 0 |
| Trade receivables due by others | 0 | 0 |
| Total trade receivables due by directors, other officers or others | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | |
| Trade receivables due by firms in which any director is partner | 0 | 0 |
| Trade receivables due by private companies in which any director is director | 0 | 0 |
| Trade receivables due by private companies in which any director is member | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | 0 | 0 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock] | | |
| Total other non-current financial assets | 39,32,89,176 | 39,06,97,850 |
| Advances, non-current | 94,10,75,629 | 10,63,16,982 |
| Total other non-current assets | 97,09,82,627 | 12,23,35,198 |
| Disclosure of notes on cash and bank balances explanatory [TextBlock] | | |
| Fixed deposits with banks | 6,50,41,000 | 27,25,55,675 |
| Other balances with banks | 6,29,99,250 | 6,66,47,867 |
| Total balance with banks | 12,80,40,250 | 33,92,03,542 |
| Cash on hand | 1,55,962 | 2,50,950 |
| Total cash and cash equivalents | 12,81,96,212 | 33,94,54,492 |
| Bank balance other than cash and cash equivalents | 97,38,81,683 | 44,75,07,004 |
| Total cash and bank balances | 110,20,77,895 | 78,69,61,496 |
| 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 | 1,59,68,486 | 2,02,84,886 |
| Total other current financial assets | 24,85,27,362 | 40,36,34,479 |
| Advances, current | 21,11,35,816 | 15,36,04,252 |
| Total other current assets | 67,20,83,585 | 44,21,96,978 |
| Total other non-current financial liabilities | 44,36,98,539 | 27,40,10,148 |
| Nature of other provisions | Provision for warranty | Provision for warranty |
| Total other non-current liabilities | 1,38,91,374 | 97,94,971 |
| Current maturities of long-term debt | 37,70,95,357 | 33,80,03,505 |
| Interest accrued on borrowings | 1,71,56,635 | 67,44,613 |
| 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 | 52,40,67,862 | 51,83,44,912 |
| Advance received from customers | 52,29,41,176 | 85,73,24,723 |
| Total other advance | 52,29,41,176 | 85,73,24,723 |
| Other deposits refundable, current | 3,54,000 | 73,06,913 |
| Total deposits refundable current | 3,54,000 | 73,06,913 |
| Taxes payable other tax | 4,49,61,550 | 3,50,03,141 |
| Current liabilities portion of share application money pending allotment | 0 | 0 |
| Total other payables, current | 4,49,61,550 | 3,50,03,141 |
| Total other current liabilities | 57,80,71,511 | 92,39,54,506 |

Textual information (41)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost. Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (42)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost. Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (43)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (44)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (45)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (46)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (47)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (48)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (49)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (50)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (51)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (52)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (53)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

Textual information (54)

Mode of valuation

Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost . Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis . Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Disclosure of additional balance sheet notes explanatory [TextBlock] | | |
| Additional balance sheet notes [Abstract] | | |
| Contingent liabilities and commitments [Abstract] | | |
| Classification of contingent liabilities [Abstract] | | |
| Total contingent liabilities | 0 | 0 |
| Total contingent liabilities and commitments | 0 | 0 |
| Details regarding dividends [Abstract] | | |
| Amount of dividends proposed to be distributed to equity shareholders | 0 | 0 |
| Amount of per share dividend proposed to be distributed to equity shareholders | [INR/shares] 0 | [INR/shares] 0 |
| Details of deposits [Abstract] | | |
| Deposits accepted or renewed during period | 0 | 0 |
| Deposits matured and claimed but not paid during period | 0 | 0 |
| Deposits matured and claimed but not paid | 0 | 0 |
| Deposits matured but not claimed | 0 | 0 |
| Interest on deposits accrued and due but not paid | 0 | 0 |
| Details of share application money received and paid [Abstract] | | |
| Share application money received during year | 0 | 0 |
| Share application money paid during year | 0 | 0 |
| Amount of share application money received back during year | 0 | 0 |
| Amount of share application money repaid returned back during year | 0 | 0 |
| Number of person share application money paid during year | [pure] 0 | [pure] 0 |
| Number of person share application money received during year | [pure] 0 | [pure] 0 |
| Number of person share application money paid as at end of year | [pure] 0 | [pure] 0 |
| Number of person share application money received as at end of year | [pure] 0 | [pure] 0 |
| Share application money received and due for refund | 0 | 0 |
| Details regarding cost records and cost audit[Abstract] | | |
| Net worth of company | 0 | 0 |
| Details of unclaimed liabilities [Abstract] | | |
| Unclaimed share application refund money | 0 | 0 |
| Unclaimed matured debentures | 0 | 0 |
| Unclaimed matured deposits | 0 | 0 |
| Interest unclaimed amount | 0 | 0 |
| Financial parameters balance sheet items [Abstract] | | |
| Investment in subsidiary companies | 0 | 0 |
| Investment in government companies | 0 | 0 |
| Amount due for transfer to investor education and protection fund (IEPF) | 0 | 0 |
| Gross value of transactions with related parties | 0 | 0 |
| Number of warrants converted into equity shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into preference shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into debentures during period | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (in foreign currency) | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (INR) | [pure] 0 | [pure] 0 |

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|-----------------------------------|---|---|
| Disclosure of revenue [TextBlock] | Textual information (55) [See below] | Textual information (56) [See below] |

Textual information (55)

Disclosure of revenue [Text Block]

xiii Revenue Recognition

Revenue is recognised to the extent it is probable that the economic benefits will flow to the Group and that the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or

- a duties collected on behalf of the government. The Group assesses its revenue arrangements against specific criteria, i.e., whether it has exposure to the significant risks and rewards associated with the sale of goods or the rendering of services, in order to determine if it is acting as a principal or as an agent. Revenue is recognised, net of trade discounts, sales tax, service tax, VAT or other taxes, as applicable

Contract Revenue in respect of projects for solar power plants , involving designing, engineering, supply, erection (or supervision thereof), commissioning, guaranteeing performance thereof etc., execution of which is spread over more than one accounting periods is recognized on the basis of percentage of completion method, measured by reference to the percentage of cost incurred upto the reporting date to estimated total cost for each contract.

- b Determination of revenues under the percentage of completion method necessarily involves making estimates by the management (some of which are of a technical nature) of the expected costs to completion, the expected revenues from each contract (adjusted for probable liquidation damages, if any) and the foreseeable losses to completion. When it is probable that the total contract costs will exceed the total contract revenue, the expected loss is recognised as an expense immediately.

- c Revenue in respect of operation and maintenance contracts is recognised on the basis of time proportion.

Revenue from domestic sales of goods is recognized when the significant risks and the rewards of ownership of the goods are passed on to the buyer (i.e. on dispatch of goods) except revenue from contracts in relation to government

- d tenders which is recognised once the goods are supplied to the subcontractor at the site for installation. Revenue from the sale of goods is measured at the fair value of consideration received or receivable, net of returns and allowances and discounts.

For all financial assets measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective

- e interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is recognized on a time proportion basis taking into account the amount outstanding. Interest income is included under the head "other income" in the Statement of Profit and Loss.

- f Dividend income is recognised when right to receive the payment is established.

- g Claims for insurance are accounted on receipts/ on acceptance of claim by insurer.

Textual information (56)

Disclosure of revenue [Text Block]

xiii Revenue Recognition

Revenue is recognised to the extent it is probable that the economic benefits will flow to the Group and that the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Group assesses its revenue arrangements against specific criteria, i.e., whether it has exposure to the significant risks and rewards associated with the sale of goods or the rendering of services, in order to determine if it is acting as a principal or as an agent. Revenue is recognised, net of trade discounts, sales tax, service tax, VAT or other taxes, as applicable

- a Contract Revenue in respect of projects for solar power plants, involving designing, engineering, supply, erection (or supervision thereof), commissioning, guaranteeing performance thereof etc., execution of which is spread over more than one accounting periods is recognized on the basis of percentage of completion method, measured by reference to the percentage of cost incurred upto the reporting date to estimated total cost for each contract.
- b Determination of revenues under the percentage of completion method necessarily involves making estimates by the management (some of which are of a technical nature) of the expected costs to completion, the expected revenues from each contract (adjusted for probable liquidation damages, if any) and the foreseeable losses to completion. When it is probable that the total contract costs will exceed the total contract revenue, the expected loss is recognised as an expense immediately.
- c Revenue in respect of operation and maintenance contracts is recognised on the basis of time proportion.

Revenue from domestic sales of goods is recognized when the significant risks and the rewards of ownership of the goods are passed on to the buyer (i.e. on dispatch of goods) except revenue from contracts in relation to government tenders which is recognised once the goods are supplied to the subcontractor at the site for installation. Revenue from the sale of goods is measured at the fair value of consideration received or receivable, net of returns and allowances and discounts.

- d For all financial assets measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is recognized on a time proportion basis taking into account the amount outstanding. Interest income is included under the head "other income" in the Statement of Profit and Loss.
- e Dividend income is recognised when right to receive the payment is established.
- f Claims for insurance are accounted on receipts/ on acceptance of claim by insurer.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Disclosure of service concession arrangements [TextBlock] | | |
| Whether there are any service concession arrangements | No | No |

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| 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 INR

| Defined benefit plans [Axis] | Defined benefit plans [Member] | | Domestic defined benefit plans [Member] | |
|--|--------------------------------|--------------------------------|---|--------------------------------|
| Defined benefit plans categories [Axis] | Column 1 | | Column 1 | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of defined benefit plans [Abstract] | | | | |
| Disclosure of defined benefit plans [Line items] | | | | |
| Description of type of plan | Gratuity | Gratuity | Gratuity | Gratuity |
| Surplus (deficit) in plan [Abstract] | | | | |
| Defined benefit obligation, at present value | -2,94,34,620 | -2,44,50,058 | -2,94,34,620 | -2,44,50,058 |
| Plan assets, at fair value | -2,86,43,707 | -1,95,32,811 | -2,86,43,707 | -1,95,32,811 |
| Net surplus (deficit) in plan | 7,90,913 | 49,17,247 | 7,90,913 | 49,17,247 |
| Actuarial assumption of discount rates | 0.00% | 0.00% | 0.00% | 0.00% |

Disclosure of net defined benefit liability (assets) [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Defined benefit plans [Axis] | 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] | Column 1 | | | Column 1 |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | Gratuity Plan | Gratuity Plan | | Gratuity Plan |
| Changes in net defined benefit liability (assets) [Abstract] | | | | |
| Current service cost, net defined benefit liability (assets) | 60,25,303 | 45,92,828 | | 60,25,303 |
| Interest expense (income), net defined benefit liability (assets) | 31,71,991 | 31,23,473 | | 16,54,389 |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract] | | | | |
| Return on plan assets, net defined benefit liability (assets) | 2,95,676 | 7,00,259 | | |
| Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets) | 4,55,125 | 10,00,394 | | 4,55,125 |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets) | -3,560 | -25,06,014 | | -3,560 |
| Total loss (gain) on remeasurement, net defined benefit liability (assets) | 7,47,241 | -8,05,361 | | 4,51,565 |
| Contributions to plan, net defined benefit liability (assets) [Abstract] | | | | |
| Contributions to plan by employer, net defined benefit liability (assets) | -1,01,82,537 | 0 | | |
| Total contributions to plan, net defined benefit liability (assets) | -1,01,82,537 | 0 | | |
| Increase (decrease) through business combinations and disposals, net defined benefit liability (assets) | 0 | 20,471 | | 0 |
| Increase (decrease) through other changes, net defined benefit liability (assets) | -45,87,134 | -26,47,212 | | -22,93,567 |
| Total increase (decrease) in net defined benefit liability (assets) | 1,40,45,456 | 58,94,921 | | 49,34,560 |
| Net defined benefit liability (assets) at end of period | 5,80,28,325 | 4,39,82,869 | 3,80,87,948 | 2,93,84,618 |

Disclosure of net defined benefit liability (assets) [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Defined benefit plans [Axis] | Defined benefit plans [Member] | | | |
|--|--|-------------|--------------------------------|--------------------------------|
| Net defined benefit liability (assets) [Axis] | Present value of defined benefit obligation [Member] | | Plan assets [Member] | |
| Defined benefit plans categories [Axis] | Column 1 | | Column 1 | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 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 Plan | | Gratuity Plan | Gratuity Plan |
| Changes in net defined benefit liability (assets) [Abstract] | | | | |
| Current service cost, net defined benefit liability (assets) | 45,92,828 | | | |
| Interest expense (income), net defined benefit liability (assets) | 13,96,947 | | 15,17,602 | 17,26,526 |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract] | | | | |
| Return on plan assets, net defined benefit liability (assets) | | | 2,95,676 | 7,00,259 |
| Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets) | 10,00,394 | | | |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets) | -25,06,014 | | | |
| Total loss (gain) on remeasurement, net defined benefit liability (assets) | -15,05,620 | | 2,95,676 | 7,00,259 |
| Contributions to plan, net defined benefit liability (assets) [Abstract] | | | | |
| Contributions to plan by employer, net defined benefit liability (assets) | | | -1,01,82,537 | 0 |
| Total contributions to plan, net defined benefit liability (assets) | | | -1,01,82,537 | 0 |
| Increase (decrease) through business combinations and disposals, net defined benefit liability (assets) | 20,471 | | | |
| Increase (decrease) through other changes, net defined benefit liability (assets) | -13,23,606 | | -22,93,567 | -13,23,606 |
| Total increase (decrease) in net defined benefit liability (assets) | 61,92,260 | | 91,10,896 | -2,97,339 |
| Net defined benefit liability (assets) at end of period | 2,44,50,058 | 1,82,57,798 | 2,86,43,707 | 1,95,32,811 |

Disclosure of net defined benefit liability (assets) [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Defined benefit plans [Axis] | Defined benefit plans [Member] | Domestic defined benefit plans [Member] | | |
|--|--------------------------------|---|--------------------------|-------------|
| Net defined benefit liability (assets) [Axis] | Plan assets [Member] | Net defined benefit liability (assets) [Member] | | |
| Defined benefit plans categories [Axis] | Column 1 | Column 1 | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of net defined benefit liability (assets) [Abstract] | | | | |
| Disclosure of net defined benefit liability (assets) [Line items] | | | | |
| Description of type of plan | | Gratuity Plan | Gratuity Plan | |
| Changes in net defined benefit liability (assets) [Abstract] | | | | |
| Current service cost, net defined benefit liability (assets) | | 60,25,303 | 45,92,828 | |
| Interest expense (income), net defined benefit liability (assets) | | 31,71,991 | 31,23,473 | |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract] | | | | |
| Return on plan assets, net defined benefit liability (assets) | | 2,95,676 | 7,00,259 | |
| Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets) | | 4,55,125 | 10,00,394 | |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets) | | -3,560 | -25,06,014 | |
| Total loss (gain) on remeasurement, net defined benefit liability (assets) | | 7,47,241 | -8,05,361 | |
| Contributions to plan, net defined benefit liability (assets) [Abstract] | | | | |
| Contributions to plan by employer, net defined benefit liability (assets) | | -1,01,82,537 | 0 | |
| Total contributions to plan, net defined benefit liability (assets) | | -1,01,82,537 | 0 | |
| Increase (decrease) through business combinations and disposals, net defined benefit liability (assets) | | 0 | 20,471 | |
| Increase (decrease) through other changes, net defined benefit liability (assets) | | -45,87,134 | -26,47,212 | |
| Total increase (decrease) in net defined benefit liability (assets) | | 1,40,45,456 | 58,94,921 | |
| Net defined benefit liability (assets) at end of period | 1,98,30,150 | 5,80,28,325 | 4,39,82,869 | 3,80,87,948 |

Disclosure of net defined benefit liability (assets) [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Defined benefit plans [Axis] | Domestic defined benefit plans [Member] | | | |
|--|--|--------------------------------|-------------|--------------------------------|
| Net defined benefit liability (assets) [Axis] | Present value of defined benefit obligation [Member] | | | Plan assets [Member] |
| Defined benefit plans categories [Axis] | Column 1 | | | Column 1 |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 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 | Gratuity Plan | Gratuity Plan | | Gratuity Plan |
| Changes in net defined benefit liability (assets) [Abstract] | | | | |
| Current service cost, net defined benefit liability (assets) | 60,25,303 | 45,92,828 | | |
| Interest expense (income), net defined benefit liability (assets) | 16,54,389 | 13,96,947 | | 15,17,602 |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract] | | | | |
| Return on plan assets, net defined benefit liability (assets) | | | | 2,95,676 |
| Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets) | 4,55,125 | 10,00,394 | | |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets) | -3,560 | -25,06,014 | | |
| Total loss (gain) on remeasurement, net defined benefit liability (assets) | 4,51,565 | -15,05,620 | | 2,95,676 |
| Contributions to plan, net defined benefit liability (assets) [Abstract] | | | | |
| Contributions to plan by employer, net defined benefit liability (assets) | | | | -1,01,82,537 |
| Total contributions to plan, net defined benefit liability (assets) | | | | -1,01,82,537 |
| Increase (decrease) through business combinations and disposals, net defined benefit liability (assets) | 0 | 20,471 | | |
| Increase (decrease) through other changes, net defined benefit liability (assets) | -22,93,567 | -13,23,606 | | -22,93,567 |
| Total increase (decrease) in net defined benefit liability (assets) | 49,34,560 | 61,92,260 | | 91,10,896 |
| Net defined benefit liability (assets) at end of period | 2,93,84,618 | 2,44,50,058 | 1,82,57,798 | 2,86,43,707 |

Disclosure of net defined benefit liability (assets) [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Defined benefit plans [Axis] | Domestic defined benefit plans [Member] | |
|---|---|-------------|
| Net defined benefit liability (assets) [Axis] | Plan assets [Member] | |
| Defined benefit plans categories [Axis] | Column 1 | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of net defined benefit liability (assets) [Abstract] | | |
| Disclosure of net defined benefit liability (assets) [Line items] | | |
| Description of type of plan | Gratuity Plan | |
| Changes in net defined benefit liability (assets) [Abstract] | | |
| Interest expense (income), net defined benefit liability (assets) | 17,26,526 | |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract] | | |
| Return on plan assets, net defined benefit liability (assets) | 7,00,259 | |
| Total loss (gain) on remeasurement, net defined benefit liability (assets) | 7,00,259 | |
| Contributions to plan, net defined benefit liability (assets) [Abstract] | | |
| Contributions to plan by employer, net defined benefit liability (assets) | 0 | |
| Total contributions to plan, net defined benefit liability (assets) | 0 | |
| Increase (decrease) through other changes, net defined benefit liability (assets) | -13,23,606 | |
| Total increase (decrease) in net defined benefit liability (assets) | -2,97,339 | |
| Net defined benefit liability (assets) at end of period | 1,95,32,811 | 1,98,30,150 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--------------------------------|---|
| Disclosure of employee benefits [TextBlock] | | Textual information (57) [See below] |
| 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 (57)**Disclosure of employee benefits [Text Block]****ix Employee Benefits****a Defined Contribution Plan**

Contributions to defined contribution schemes such as provident fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. The above benefits are classified as Defined Contribution Schemes as the Company has no further obligations beyond the monthly contributions.

b Defined Benefit Plan

The Company also provides for gratuity which is a defined benefit plan, the liabilities of which is determined based on valuations, as at the balance sheet date, made by an independent actuary using the projected unit credit method. Re-measurement, comprising of actuarial gains and losses, in respect of gratuity are recognised in the OCI, in the period in which they occur. Re-measurement recognised in OCI are not reclassified to the Statement of Profit and Loss in subsequent periods. Past service cost is recognised in the Statement of Profit and Loss in the year of plan amendment or curtailment. The classification of the Company's obligation into current and non-current is as per the actuarial valuation report.

c Leave entitlement and compensated absences

Accumulated leave which is expected to be utilised within next twelve months, is treated as short-term employee benefit. Leave entitlement, other than short term compensated absences, are provided based on a actuarial valuation, similar to that of gratuity benefit. Re-measurement, comprising of actuarial gains and losses, in respect of leave entitlement are recognised in the Statement of Profit and Loss in the period in which they occur.

d Short-term Benefits

Short-term employee benefits such as salaries, wages, performance incentives etc. are recognised as expenses at the undiscounted amounts in the Statement of Profit and Loss of the period in which the related service is rendered. Expenses on non-accumulating compensated absences is recognised in the period in which the absences occur.

e Termination benefits

Termination benefits are recognised as an expense as and when incurred.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Disclosure of borrowing costs [TextBlock] | | |
| Whether any borrowing costs has been capitalised during the year | No | No |

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Disclosure of leases [TextBlock] | | |
| Whether company has entered into any lease agreement | No | No |
| Whether any operating lease has been converted to financial lease or vice-versa | No | No |

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Disclosure of arrangements involving legal form of lease [TextBlock] | | |
| Whether there are any arrangements involving legal form of lease | No | No |

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Disclosure of insurance contracts [TextBlock] | | |
| Whether there are any insurance contracts as per Ind AS 104 | No | No |

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

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Disclosure of effect of changes in foreign exchange rates [TextBlock] | | |
| Whether there is any change in functional currency during the year | No | No |
| Description of presentation currency | INR | |

[500100] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| 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 | 1,928,12,65,372 | 1,975,12,92,476 |
| Revenue from sale of services | 24,64,96,749 | 20,65,34,570 |
| Total revenue from operations other than finance company | 1,952,77,62,121 | 1,995,78,27,046 |
| Total revenue from operations | 1,952,77,62,121 | 1,995,78,27,046 |
| Disclosure of other income [Abstract] | | |
| Interest income [Abstract] | | |
| Interest income on current investments [Abstract] | | |
| Interest on other current investments | 17,51,18,869 | 14,02,70,377 |
| Total interest income on current investments | 17,51,18,869 | 14,02,70,377 |
| Total interest income | 17,51,18,869 | 14,02,70,377 |
| Dividend income [Abstract] | | |
| Total dividend income | 0 | 0 |
| Net gain/loss on sale of investments [Abstract] | | |
| Net gain/loss on sale of current investments | 5,67,388 | 15,22,481 |
| Total net gain/loss on sale of investments | 5,67,388 | 15,22,481 |
| Other non-operating income [Abstract] | | |
| Net gain (loss) on foreign currency fluctuations treated as other income [Abstract] | | |
| Net gain (loss) on foreign currency translation | 15,95,53,060 | 2,31,37,606 |
| Total net gain/loss on foreign currency fluctuations treated as other income | 15,95,53,060 | 2,31,37,606 |
| Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment | 23,80,942 | 0 |
| Income government grants subsidies | 3,81,51,120 | 7,28,83,642 |
| Miscellaneous other non-operating income | 3,01,69,520 | 1,74,74,669 |
| Total other non-operating income | 23,02,54,642 | 11,34,95,917 |
| Total other income | 40,59,40,899 | 25,52,88,775 |
| Disclosure of finance cost [Abstract] | | |
| Interest expense [Abstract] | | |
| Other interest charges | 24,70,67,890 | 26,94,62,180 |
| Total interest expense | 24,70,67,890 | 26,94,62,180 |
| Other borrowing costs | 4,95,18,192 | 5,68,09,230 |
| Total finance costs | 29,65,86,082 | 32,62,71,410 |
| Employee benefit expense [Abstract] | | |
| Salaries and wages | 39,26,84,107 | 46,33,91,958 |
| Managerial remuneration [Abstract] | | |
| Remuneration to directors [Abstract] | | |
| Salary to directors | 5,43,71,443 | 5,11,25,960 |
| Total remuneration to directors | 5,43,71,443 | 5,11,25,960 |
| Total managerial remuneration | 5,43,71,443 | 5,11,25,960 |
| Contribution to provident and other funds [Abstract] | | |
| Contribution to provident and other funds for others | 1,58,40,038 | 1,91,13,299 |
| Total contribution to provident and other funds | 1,58,40,038 | 1,91,13,299 |
| Staff welfare expense | 3,03,16,194 | 2,10,28,543 |
| Other employee related expenses | -1,22,96,502 | -80,48,163 |
| Total employee benefit expense | 48,09,15,280 | 54,66,11,597 |
| Depreciation, depletion and amortisation expense [Abstract] | | |
| Depreciation expense | 28,28,42,356 | 26,48,40,549 |
| Amortisation expense | 25,56,016 | 32,51,225 |
| Total depreciation, depletion and amortisation expense | 28,53,98,372 | 26,80,91,774 |
| Breakup of other expenses [Abstract] | | |
| Consumption of stores and spare parts | 3,59,15,623 | 3,42,20,412 |
| Power and fuel | 0 | 0 |
| Rent | 70,48,035 | 1,25,77,731 |
| Repairs to building | 9,22,215 | 20,10,124 |
| Repairs to machinery | 29,39,193 | 1,41,59,442 |
| Insurance | 5,50,31,058 | 2,50,04,811 |

| | | |
|---|---------------|---------------|
| Rates and taxes excluding taxes on income [Abstract] | | |
| Other cess taxes | 14,04,028 | 57,48,127 |
| Total rates and taxes excluding taxes on income | 14,04,028 | 57,48,127 |
| Electricity expenses | 10,11,43,445 | 12,64,87,744 |
| Travelling conveyance | 1,79,63,152 | 5,02,55,839 |
| Legal professional charges | 8,86,18,367 | 9,18,65,466 |
| Directors sitting fees | 0 | 0 |
| Advertising promotional expenses | 6,48,77,757 | 7,38,92,289 |
| Warranty claim expenses | 7,23,12,085 | 8,57,72,469 |
| Commission paid other selling agents | 3,49,51,255 | 3,69,21,015 |
| Transportation distribution expenses | 93,23,84,039 | 79,62,61,045 |
| Secondary packing expenses | 17,52,91,684 | 19,53,12,103 |
| Net provisions charged [Abstract] | | |
| Other provisions created | 0 | 1,76,33,754 |
| Total net provisions charged | 0 | 1,76,33,754 |
| Loss on disposal of intangible Assets | 0 | 0 |
| Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment | 0 | 52,18,592 |
| Payments to auditor [Abstract] | | |
| Payment for audit services | 30,24,000 | 25,10,500 |
| Total payments to auditor | 30,24,000 | 25,10,500 |
| CSR expenditure | 1,10,40,000 | 1,51,33,880 |
| Miscellaneous expenses | 47,89,21,353 | 60,43,90,768 |
| Total other expenses | 208,37,87,289 | 219,53,76,111 |
| Current tax [Abstract] | | |
| Current tax pertaining to previous years | 82,65,461 | -76,31,708 |
| Current tax pertaining to current year | 21,36,86,144 | 19,25,64,141 |
| MAT credit recognised during year | 26,47,828 | 0 |
| Total current tax | 21,93,03,777 | 18,49,32,433 |

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
|--|--------------------------------|--------------------------------|--------------|
| Disclosure of cash flow statement [TextBlock] | | | |
| Cash and cash equivalents cash flow statement | 12,81,96,212 | 33,94,54,492 | 22,39,79,356 |
| Cash and cash equivalents | 12,81,96,212 | 33,94,54,492 | |
| Income taxes paid (refund), classified as operating activities | 21,47,49,828 | 11,56,46,609 | |
| Total income taxes paid (refund) | 21,47,49,828 | 11,56,46,609 | |

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

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Additional information on profit and loss account explanatory [TextBlock] | | |
| Other Comprehensive income, attributable to owners of parent | 11,68,009 | -38,58,848 |
| Other Comprehensive income, attributable to non-controlling interests | 86,756 | 0 |
| Share of profit (loss) of associates accounted for using equity method | 0 | -23,754 |
| Total share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | -23,754 |
| Changes in inventories of finished goods | 20,54,59,792 | -6,48,68,993 |
| Changes in inventories of work-in-progress | -83,07,37,258 | -6,74,54,864 |
| Changes in inventories of stock-in-trade | -10,55,41,967 | -5,88,37,931 |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | -73,08,19,433 | -19,11,61,788 |
| Exceptional items before tax | 4,05,59,361 | 0 |
| Total exceptional items | 4,05,59,361 | 0 |
| Details of nature of exceptional items | Exceptional items | |
| Domestic sale manufactured goods | 1,928,12,65,372 | 1,975,12,92,476 |
| Total domestic turnover goods, gross | 1,928,12,65,372 | 1,975,12,92,476 |
| Total revenue from sale of products | 1,928,12,65,372 | 1,975,12,92,476 |
| Domestic revenue services | 20,25,39,378 | 13,93,69,485 |
| Export revenue services | 4,39,57,371 | 6,71,65,085 |
| Total revenue from sale of services | 24,64,96,749 | 20,65,34,570 |
| Gross value of transaction with related parties | 0 | 0 |
| Bad debts of related parties | 0 | 0 |

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Disclosure of fair value measurement [TextBlock] | | |
| Disclosure of fair value measurement of assets [TextBlock] | | |
| Whether assets have been measured at fair value | No | No |
| Disclosure of fair value measurement of liabilities [TextBlock] | | |
| Whether liabilities have been measured at fair value | No | No |
| Disclosure of fair value measurement of equity [TextBlock] | | |
| Whether equity have been measured at fair value | No | No |

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Disclosure of entity's operating segments [TextBlock] | | |
| Disclosure of reportable segments [TextBlock] | | |
| Whether there are any reportable segments | No | No |
| Disclosure of major customers [TextBlock] | | |
| Whether there are any major customers | No | No |

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| 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 INR

| Associates [Axis] | Column 1 | |
|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of associates [Abstract] | | |
| Disclosure of associates [Line items] | | |
| Name of associate entity | SHALIBHADRA ENERGIES PRIVATE LIMITED | SHALIBHADRA ENERGIES PRIVATE LIMITED |
| Principal place of business of associate | 9, krishna Nagar Soc., Nr. Purvam Dairy, Opp. Dinner Bell Restaurant-II, Memnagar Ahmedabad Ahmedabad GJ 380052 | 9, krishna Nagar Soc., Nr. Purvam Dairy, Opp. Dinner Bell Restaurant-II, Memnagar Ahmedabad Ahmedabad GJ 380052 |
| Country of incorporation of associate | India | India |
| Permanent account number of associate entity | AAYCS5100N | AAYCS5100N |
| CIN of associate entity | U74999GJ2017PTC096854 | U74999GJ2017PTC096854 |
| Proportion of ownership interest in associate | 25.00% | 25.00% |
| Proportion of voting rights held in associate | 25.00% | 25.00% |

Disclosure of details of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 1 | | Column 2 | |
|---|---|---|--|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | BLUE RAYS SOLAR PRIVATE LIMITED | BLUE RAYS SOLAR PRIVATE LIMITED | WAAREE RENEWABLE TECHNOLOGIES LIMITED | WAA CABLES PRIVATE LIMITED |
| Principal place of business of subsidiary | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | AAECB2939C | AAECB2939C | AADCS1824J | AAACW7992C |
| CIN of subsidiary company | U40106MH2010PTC208561 | U40106MH2010PTC208561 | L93000MH1999PLC120470 | U40106MH2008PTC183254 |
| 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 | No | Yes | No | Yes |
| SRN of filing of balance sheet by subsidiary | | R83851915 | | T05916168 |
| Reason if no filing has been made by subsidiary | Annual Filings Not yet due | | Annual Filings Not yet due | |
| 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 | 01/04/2020 | 01/04/2019 | 01/04/2020 | 01/04/2019 |
| End date of accounting period of subsidiary | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Description of reason why using different reporting date or period for subsidiary | NA | NA | NA | NA |
| Percentage of shareholding in subsidiary | 100.00% | 100.00% | 54.28% | 100.00% |
| Key information about subsidiary [Abstract] | | | | |
| Reporting currency of subsidiary | INR | INR | INR | INR |
| Exchange rate as applicable for subsidiary | NA | NA | NA | NA |
| Share capital of subsidiary | 11,78,40,000 | 11,78,40,000 | 20,81,48,340 | 23,80,000 |
| Reserves and surplus of subsidiary | 30,97,928 | -50,40,000 | 11,97,22,142 | -1,91,30,000 |
| Total assets of subsidiary | 42,16,43,164 | 39,10,10,000 | 83,93,68,509 | 51,00,000 |
| Total liabilities of subsidiary | 42,16,43,164 | 27,82,10,000 | 83,93,68,509 | 2,18,50,000 |
| Investment of subsidiary | 0 | 0 | 32,09,95,000 | 0 |
| Turnover of subsidiary | 3,12,69,963 | 0 | 7,60,29,381 | 5,50,000 |
| Profit before tax of subsidiary | 85,70,364 | -30,000 | 2,66,13,630 | -28,10,000 |
| Provision for tax of subsidiary | 4,31,732 | 0 | 51,47,413 | 0 |
| Profit after tax of subsidiary | 81,38,632 | -30,000 | 2,34,00,016 | -28,10,000 |

| | | | | |
|---|---|---|---|---|
| Proposed dividend of subsidiary | 0 | 0 | 0 | 0 |
| Current assets of subsidiary | 0 | 0 | 0 | 0 |
| Non-current assets of subsidiary | 0 | 0 | 0 | 0 |
| Current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Non-current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Revenue of subsidiary | 0 | 0 | 0 | 0 |
| Comprehensive income of subsidiary | 0 | 0 | 0 | 0 |
| Proportion of ownership interests held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Proportion of voting rights held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Profit (loss), attributable to non-controlling interests | 0 | 0 | 0 | 0 |
| Non-controlling interests of subsidiary | 0 | 0 | 0 | 0 |
| Dividends paid to non-controlling interests | 0 | 0 | 0 | 0 |
| Name of subsidiary | BLUE RAYS SOLAR PRIVATE LIMITED | BLUE RAYS SOLAR PRIVATE LIMITED | WAAREE RENEWABLE TECHNOLOGIES LIMITED | WAA CABLES PRIVATE LIMITED |
| Principal place of business of subsidiary | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 501, Western Edge-I, Western Express Highway, Borivali (East) MUMBAI Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | AAECB2939C | AAECB2939C | AADCS1824J | AAACW7992C |
| CIN of subsidiary company | U40106MH2010PTC208561 | U40106MH2010PTC208561 | L93000MH1999PLC120470 | U40106MH2008PTC183254 |

Disclosure of details of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 3 | | Column 4 | |
|---|---|--|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | Rasila International Pte. Limited | WAAREE RENEWABLE TECHNOLOGIES LIMITED | Saswata Solar LLP | Rasila International Pte. Limited |
| Principal place of business of subsidiary | 7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE | 501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE |
| Country of incorporation or residence of subsidiary | Singapore | India | India | Singapore |
| Permanent account number of subsidiary company | | AADCS1824J | ACGFS7636G | |
| CIN of subsidiary company | | L93000MH1999PLC120470 | | |
| Identification number of foreign subsidiary in country of incorporation or residence | 201131273H | | | 201131273H |
| 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 | No | Yes | No | No |
| SRN of filing of balance sheet by subsidiary | | R74536608 | | |
| Reason if no filing has been made by subsidiary | Foreign Company | | Annual Filings Not yet due | Not Applicable as Foreign Co. |
| 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 | 01/04/2020 | 01/04/2019 | 01/04/2020 | 01/04/2019 |
| End date of accounting period of subsidiary | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Description of reason why using different reporting date or period for subsidiary | NA | NA | NA | NA |
| Percentage of shareholding in subsidiary | 99.99% | 52.26% | 99.99% | 99.99% |
| Key information about subsidiary [Abstract] | | | | |
| Reporting currency of subsidiary | SGD | INR | INR | SGD |
| Exchange rate as applicable for subsidiary | 51.61 | NA | NA | 51.61 |
| Share capital of subsidiary | 5,49,242 | 1,00,000 | 1,00,000 | 5,50,000 |
| Reserves and surplus of subsidiary | -5,49,167 | -48,60,000 | -1,42,39,753 | -5,50,000 |
| Total assets of subsidiary | 75 | 7,20,000 | 73,81,88,871 | 0 |
| Total liabilities of subsidiary | 75 | 54,80,000 | 73,81,88,871 | 0 |
| Investment of subsidiary | 0 | 0 | 72,00,00,000 | 0 |
| Turnover of subsidiary | 0 | 0 | 0 | 0 |
| Profit before tax of subsidiary | 0 | -48,60,000 | -1,39,33,957 | 83,90,000 |
| Provision for tax of subsidiary | 0 | 0 | 0 | 0 |
| Profit after tax of subsidiary | 0 | -48,60,000 | -1,39,33,957 | 83,90,000 |
| Proposed dividend of subsidiary | 0 | 0 | 0 | 0 |
| Current assets of subsidiary | 0 | 0 | 0 | 0 |
| Non-current assets of subsidiary | 0 | 0 | 0 | 0 |
| Current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Non-current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Revenue of subsidiary | 0 | 0 | 0 | 0 |
| Comprehensive income of subsidiary | 0 | 0 | 0 | 0 |
| Proportion of ownership interests held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Proportion of voting rights held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Profit (loss), attributable to non-controlling interests | 0 | 0 | 0 | 0 |
| Non-controlling interests of subsidiary | 0 | 0 | 0 | 0 |
| Dividends paid to non-controlling interests | 0 | 0 | 0 | 0 |
| Name of subsidiary | Rasila International Pte. Limited | WAAREE RENEWABLE TECHNOLOGIES LIMITED | Saswata Solar LLP | Rasila International Pte. Limited |

| | | | | |
|--|---|--|---|---|
| Principal place of business of subsidiary | 7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE | 501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE |
| Country of incorporation or residence of subsidiary | Singapore | India | India | Singapore |
| Permanent account number of subsidiary company | | AADCS1824J | ACGFS7636G | |
| CIN of subsidiary company | | L93000MH1999PLC120470 | | |
| Identification number of foreign subsidiary in country of incorporation or residence | 201131273H | | | 201131273H |

Disclosure of details of subsidiaries [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 5 | | Column 6 | |
|---|---|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | WAANEER SOLAR ONE PRIVATE LIMITED | Saswata Solar LLP | SANGAM SOLAR ONE PRIVATE LIMITED | WAANEER SOLAR ONE PRIVATE LIMITED |
| Principal place of business of subsidiary | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | AACCW2258H | ACGFS7636G | ABDCS3684B | AACCW2258H |
| CIN of subsidiary company | U40300MH2018PTC310819 | | U40300MH2020PTC337130 | U40300MH2018PTC310819 |
| 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 | No | No | No | Yes |
| SRN of filing of balance sheet by subsidiary | | | | R74149030 |
| Reason if no filing has been made by subsidiary | Annual Filings Not yet due | Not Applicable as LLP | Annual Filings Not yet due | |
| 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 | 01/04/2020 | 01/04/2019 | 01/04/2020 | 01/04/2019 |
| End date of accounting period of subsidiary | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Description of reason why using different reporting date or period for subsidiary | NA | NA | NA | NA |
| Percentage of shareholding in subsidiary | 100.00% | 99.99% | 100.00% | 100.00% |
| Key information about subsidiary [Abstract] | | | | |
| Reporting currency of subsidiary | INR | INR | INR | INR |
| Exchange rate as applicable for subsidiary | NA | NA | NA | NA |
| Share capital of subsidiary | 1,00,000 | 73,85,00,000 | 1,00,000 | 1,00,000 |
| Reserves and surplus of subsidiary | -1,45,605 | -3,10,000 | -2,500 | -1,20,000 |
| Total assets of subsidiary | 11,543 | 73,82,00,000 | 1,00,000 | 20,000 |
| Total liabilities of subsidiary | 11,543 | 10,000 | 1,00,000 | 30,000 |
| Investment of subsidiary | 0 | 72,00,00,000 | 0 | 0 |
| Turnover of subsidiary | 0 | 0 | 0 | 0 |
| Profit before tax of subsidiary | -30,541 | 0 | -2,500 | -60,000 |
| Provision for tax of subsidiary | 0 | 0 | 0 | 0 |
| Profit after tax of subsidiary | -30,541 | 0 | -2,500 | -60,000 |
| Proposed dividend of subsidiary | 0 | 0 | 0 | 0 |
| Current assets of subsidiary | 0 | 0 | 0 | 0 |
| Non-current assets of subsidiary | 0 | 0 | 0 | 0 |
| Current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Non-current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Revenue of subsidiary | 0 | 0 | 0 | 0 |
| Comprehensive income of subsidiary | 0 | 0 | 0 | 0 |
| Proportion of ownership interests held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Proportion of voting rights held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |

| | | | | |
|--|---|---|---|---|
| Profit (loss), attributable to non-controlling interests | 0 | 0 | 0 | 0 |
| Non-controlling interests of subsidiary | 0 | 0 | 0 | 0 |
| Dividends paid to non-controlling interests | 0 | 0 | 0 | 0 |
| Name of subsidiary | WAANEER SOLAR ONE PRIVATE LIMITED | Saswata Solar LLP | SANGAM SOLAR ONE PRIVATE LIMITED | WAANEER SOLAR ONE PRIVATE LIMITED |
| Principal place of business of subsidiary | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | AACCW2258H | ACGFS7636G | ABDCS3684B | AACCW2258H |
| CIN of subsidiary company | U40300MH2018PTC310819 | | U40300MH2020PTC337130 | U40300MH2018PTC310819 |

Disclosure of details of subsidiaries [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 7 | | Column 8 | |
|---|----------------------------------|---|------------------------------------|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | SANGAM SOLAR TWO PRIVATE LIMITED | SANGAM SOLAR ONE PRIVATE LIMITED | SANGAM SOLAR THREE PRIVATE LIMITED | SANGAM SOLAR TWO PRIVATE LIMITED |
| Principal place of business of subsidiary | 602, 6th Floor, Western | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western | 602, 6th Floor, Western |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | ABDCS3684G | ABDCS3684B | ABDCS3689N | ABDCS3684G |
| CIN of subsidiary company | U40106MH2020PTC337132 | U40300MH2020PTC337130 | U40106MH2020PTC337134 | U40106MH2020PTC337132 |
| 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 | No | No | No | No |
| Reason if no filing has been made by subsidiary | Annual Filings Not yet due | Not Applicable as First B/s will be on March 2021 for 15 Months | Annual Filings Not yet due | Not Applicable as First B/s will be on March 2021 for 15 Months |
| 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 | 01/04/2020 | 01/04/2019 | 01/04/2020 | 01/04/2019 |
| End date of accounting period of subsidiary | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Description of reason why using different reporting date or period for subsidiary | NA | NA | NA | NA |
| Percentage of shareholding in subsidiary | 100.00% | 100.00% | 100.00% | 100.00% |
| Key information about subsidiary [Abstract] | | | | |
| Reporting currency of subsidiary | INR | INR | INR | INR |
| Exchange rate as applicable for subsidiary | NA | NA | NA | NA |
| Share capital of subsidiary | 1,00,000 | 20,81,50,000 | 1,00,000 | 1,00,000 |
| Reserves and surplus of subsidiary | -12,170 | 9,61,30,000 | -20,170 | 0 |
| Total assets of subsidiary | 90,330 | 68,37,90,000 | 82,330 | 1,00,000 |
| Total liabilities of subsidiary | 90,330 | 37,95,10,000 | 82,330 | 0 |
| Investment of subsidiary | 0 | 32,10,00,000 | 0 | 0 |
| Turnover of subsidiary | 0 | 5,08,10,000 | 0 | 0 |
| Profit before tax of subsidiary | -12,170 | -39,80,000 | -20,170 | 0 |
| Provision for tax of subsidiary | 0 | -21,20,000 | 0 | 0 |
| Profit after tax of subsidiary | -12,170 | -18,60,000 | -20,170 | 0 |
| Proposed dividend of subsidiary | 0 | 0 | 0 | 0 |

| | | | | |
|---|----------------------------------|---|------------------------------------|----------------------------------|
| Current assets of subsidiary | 0 | 0 | 0 | 0 |
| Non-current assets of subsidiary | 0 | 0 | 0 | 0 |
| Current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Non-current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Revenue of subsidiary | 0 | 0 | 0 | 0 |
| Comprehensive income of subsidiary | 0 | 0 | 0 | 0 |
| Proportion of ownership interests held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Proportion of voting rights held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Profit (loss), attributable to non-controlling interests | 0 | 0 | 0 | 0 |
| Non-controlling interests of subsidiary | 0 | 0 | 0 | 0 |
| Dividends paid to non-controlling interests | 0 | 0 | 0 | 0 |
| Name of subsidiary | SANGAM SOLAR TWO PRIVATE LIMITED | SANGAM SOLAR ONE PRIVATE LIMITED | SANGAM SOLAR THREE PRIVATE LIMITED | SANGAM SOLAR TWO PRIVATE LIMITED |
| Principal place of business of subsidiary | 602, 6th Floor, Western | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western | 602, 6th Floor, Western |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | ABDCS3684G | ABDCS3684B | ABDCS3689N | ABDCS3684G |
| CIN of subsidiary company | U40106MH2020PTC337132 | U40300MH2020PTC337130 | U40106MH2020PTC337134 | U40106MH2020PTC337132 |

Disclosure of details of subsidiaries [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 9 | | Column 10 | |
|---|-----------------------------------|---|--------------------------------|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | SANGAM SOLAR FOUR PRIVATE LIMITED | SANGAM SOLAR THREE PRIVATE LIMITED | WAAREE POWER PRIVATE LIMITED | SANGAM SOLAR FOUR PRIVATE LIMITED |
| Principal place of business of subsidiary | 602, 6th Floor, Western | 602, 6th Floor, Western | 602, 6th Floor, Western | 602, 6th Floor, Western |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | ABDCS3688P | ABDCS3689N | AACCW5669C | ABDCS3688P |
| CIN of subsidiary company | U40100MH2020PTC337133 | U40106MH2020PTC337134 | U40108MH2019PTC334568 | U40100MH2020PTC337133 |
| 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 | No | No | No | No |
| Reason if no filing has been made by subsidiary | Annual Filings Not yet due | Not Applicable as First B/s will be on March 2021 for 15 Months | Annual Filings Not yet due | Not Applicable as First B/s will be on March 2021 for 15 Months |
| 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 | 01/04/2020 | 01/04/2019 | 01/04/2020 | 01/04/2019 |
| End date of accounting period of subsidiary | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Description of reason why using different reporting date or period for subsidiary | NA | NA | NA | NA |
| Percentage of shareholding in subsidiary | 100.00% | 100.00% | 74.00% | 100.00% |
| Key information about subsidiary [Abstract] | | | | |
| Reporting currency of subsidiary | INR | INR | INR | INR |
| Exchange rate as applicable for subsidiary | NA | NA | NA | NA |
| Share capital of subsidiary | 1,00,000 | 1,00,000 | 1,00,000 | 1,00,000 |
| Reserves and surplus of subsidiary | -12,170 | 0 | -49,37,894 | 0 |
| Total assets of subsidiary | 90,330 | 1,00,000 | 22,18,732 | 1,00,000 |
| Total liabilities of subsidiary | 90,330 | 0 | 22,18,732 | 0 |
| Investment of subsidiary | 0 | 0 | 0 | 0 |
| Turnover of subsidiary | 0 | 0 | 0 | 0 |
| Profit before tax of subsidiary | -12,170 | 0 | -78,748 | 0 |
| Provision for tax of subsidiary | 0 | 0 | 0 | 0 |
| Profit after tax of subsidiary | -12,170 | 0 | -78,748 | 0 |
| Proposed dividend of subsidiary | 0 | 0 | 0 | 0 |
| Current assets of subsidiary | 0 | 0 | 0 | 0 |
| Non-current assets of subsidiary | 0 | 0 | 0 | 0 |

| | | | | |
|---|-----------------------------------|------------------------------------|------------------------------|-----------------------------------|
| Current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Non-current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Revenue of subsidiary | 0 | 0 | 0 | 0 |
| Comprehensive income of subsidiary | 0 | 0 | 0 | 0 |
| Proportion of ownership interests held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Proportion of voting rights held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Profit (loss), attributable to non-controlling interests | 0 | 0 | 0 | 0 |
| Non-controlling interests of subsidiary | 0 | 0 | 0 | 0 |
| Dividends paid to non-controlling interests | 0 | 0 | 0 | 0 |
| Name of subsidiary | SANGAM SOLAR FOUR PRIVATE LIMITED | SANGAM SOLAR THREE PRIVATE LIMITED | WAAREE POWER PRIVATE LIMITED | SANGAM SOLAR FOUR PRIVATE LIMITED |
| Principal place of business of subsidiary | 602, 6th Floor, Western | 602, 6th Floor, Western | 602, 6th Floor, Western | 602, 6th Floor, Western |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | ABDCS3688P | ABDCS3689N | AACCW5669C | ABDCS3688P |
| CIN of subsidiary company | U40100MH2020PTC337133 | U40106MH2020PTC337134 | U40108MH2019PTC334568 | U40100MH2020PTC337133 |

Disclosure of details of subsidiaries [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 11 | | Column 12 | |
|---|--------------------------------|--------------------------------|--------------------------------------|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | WAACOX ENERGY PRIVATE LIMITED | WAAREE POWER PRIVATE LIMITED | SANGAM ROOFTOP SOLAR PRIVATE LIMITED | WAACOX ENERGY PRIVATE LIMITED |
| Principal place of business of subsidiary | 501, Western Edge-I, | 602, 6th Floor, Western | 504, Western Edge-I, | 501, Western Edge-I, |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | AABCW7185J | AACCW5669C | AAACZ9979Q | AABCW7185J |
| CIN of subsidiary company | U40300MH2015PTC268114 | U40108MH2019PTC334568 | U74999MH2016PTC315380 | U40300MH2015PTC268114 |
| 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 | No | Yes | No | No |
| SRN of filing of balance sheet by subsidiary | | R92821594 | | |
| Reason if no filing has been made by subsidiary | Annual Filings Not yet due | | Annual Filings Not yet due | Filed with SRN R68550789 but still validation tool giving error |
| 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 | 01/04/2020 | 01/04/2019 | 01/04/2020 | 01/04/2019 |
| End date of accounting period of subsidiary | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Description of reason why using different reporting date or period for subsidiary | NA | NA | NA | NA |
| Percentage of shareholding in subsidiary | 0.00% | 74.00% | 0.00% | 0.00% |
| Key information about subsidiary [Abstract] | | | | |
| Reporting currency of subsidiary | INR | INR | INR | INR |
| Exchange rate as applicable for subsidiary | NA | NA | NA | NA |
| Share capital of subsidiary | 62,51,00,000 | 1,00,000 | 1,00,000 | 62,51,00,000 |
| Reserves and surplus of subsidiary | 2,68,52,325 | 0 | -5,80,86,060 | -12,90,000 |
| Total assets of subsidiary | 116,14,55,816 | 1,00,000 | 20,49,02,474 | 73,67,00,000 |
| Total liabilities of subsidiary | 116,14,55,816 | 0 | 20,49,02,474 | 11,29,00,000 |
| Investment of subsidiary | 30,08,51,505 | 0 | 0 | 0 |
| Turnover of subsidiary | 2,74,57,942 | 0 | 2,36,23,354 | 1,42,70,000 |
| Profit before tax of subsidiary | 2,94,26,242 | 0 | -51,86,516 | 1,55,60,000 |
| Provision for tax of subsidiary | 1,16,686 | 0 | 0 | 1,13,70,000 |
| Profit after tax of subsidiary | 2,81,44,603 | 0 | -2,13,99,023 | 41,90,000 |
| Proposed dividend of subsidiary | 0 | 0 | 0 | 0 |

| | | | | |
|---|-------------------------------|------------------------------|--------------------------------------|-------------------------------|
| Current assets of subsidiary | 0 | 0 | 0 | 0 |
| Non-current assets of subsidiary | 0 | 0 | 0 | 0 |
| Current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Non-current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Revenue of subsidiary | 0 | 0 | 0 | 0 |
| Comprehensive income of subsidiary | 0 | 0 | 0 | 0 |
| Proportion of ownership interests held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Proportion of voting rights held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Profit (loss), attributable to non-controlling interests | 0 | 0 | 0 | 0 |
| Non-controlling interests of subsidiary | 0 | 0 | 0 | 0 |
| Dividends paid to non-controlling interests | 0 | 0 | 0 | 0 |
| Name of subsidiary | WAACOX ENERGY PRIVATE LIMITED | WAAREE POWER PRIVATE LIMITED | SANGAM ROOFTOP SOLAR PRIVATE LIMITED | WAACOX ENERGY PRIVATE LIMITED |
| Principal place of business of subsidiary | 501, Western Edge-I, | 602, 6th Floor, Western | 504, Western Edge-I, | 501, Western Edge-I, |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | AABCW7185J | AACCW5669C | AAACZ9979Q | AABCW7185J |
| CIN of subsidiary company | U40300MH2015PTC268114 | U40108MH2019PTC334568 | U74999MH2016PTC315380 | U40300MH2015PTC268114 |

Disclosure of details of subsidiaries [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 13 | | Column 14 | |
|---|--|--|--|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | W A A R E E P V TECHNOLOGIES PRIVATE LIMITED | SANGAM ROOFTOP SOLAR PRIVATE LIMITED | W A A S A N G S O L A R PRIVATE LIMITED | W A A R E E P V TECHNOLOGIES PRIVATE LIMITED |
| Principal place of business of subsidiary | 504, Western Edge-I, | 504, Western Edge-I, | 504, Western Edge-I, | 504, Western Edge-I, |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | AADCA5897M | AAACZ9979Q | AACCW2436M | AADCA5897M |
| CIN of subsidiary company | U40300MH1985PTC333383 | U74999MH2016PTC315380 | U40106MH2018PTC312031 | U40300MH1985PTC333383 |
| 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 | No | Yes | No | Yes |
| SRN of filing of balance sheet by subsidiary | | R79553087 | | R83504308 |
| Reason if no filing has been made by subsidiary | Annual Filings Not yet due | | Annual Filings Not yet due | |
| 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 | 01/04/2020 | 01/04/2019 | 01/04/2020 | 01/04/2019 |
| End date of accounting period of subsidiary | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Description of reason why using different reporting date or period for subsidiary | NA | NA | NA | NA |
| Percentage of shareholding in subsidiary | 0.00% | 0.00% | 0.00% | 0.00% |
| Key information about subsidiary [Abstract] | | | | |
| Reporting currency of subsidiary | INR | INR | INR | INR |
| Exchange rate as applicable for subsidiary | NA | NA | NA | NA |
| Share capital of subsidiary | 1,00,000 | 1,00,000 | 1,00,000 | 1,00,000 |
| Reserves and surplus of subsidiary | -3,47,42,074 | -3,72,60,000 | -7,71,560 | 15,90,000 |
| Total assets of subsidiary | 55,87,72,672 | 20,28,80,000 | 1,74,753 | 19,91,30,000 |
| Total liabilities of subsidiary | 55,87,72,672 | 24,00,40,000 | 1,74,753 | 19,74,40,000 |
| Investment of subsidiary | 0 | 0 | 0 | 0 |
| Turnover of subsidiary | 5,90,480 | 2,28,10,000 | 0 | 0 |
| Profit before tax of subsidiary | -6,80,230 | -2,28,80,000 | -1,10,634 | -3,10,000 |
| Provision for tax of subsidiary | 0 | -26,80,000 | 0 | -10,000 |
| Profit after tax of subsidiary | -3,63,35,476 | -2,02,00,000 | -1,10,634 | -3,00,000 |
| Proposed dividend of subsidiary | 0 | 0 | 0 | 0 |

| | | | | |
|---|--|--------------------------------------|-------------------------------|--|
| Current assets of subsidiary | 0 | 0 | 0 | 0 |
| Non-current assets of subsidiary | 0 | 0 | 0 | 0 |
| Current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Non-current liabilities of subsidiary | 0 | 0 | 0 | 0 |
| Revenue of subsidiary | 0 | 0 | 0 | 0 |
| Comprehensive income of subsidiary | 0 | 0 | 0 | 0 |
| Proportion of ownership interests held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Proportion of voting rights held by non-controlling interests | 0.00% | 0.00% | 0.00% | 0.00% |
| Profit (loss), attributable to non-controlling interests | 0 | 0 | 0 | 0 |
| Non-controlling interests of subsidiary | 0 | 0 | 0 | 0 |
| Dividends paid to non-controlling interests | 0 | 0 | 0 | 0 |
| Name of subsidiary | WAAREE TECHNOLOGIES PRIVATE LIMITED PV | SANGAM SOLAR ROOFTOP PRIVATE LIMITED | WAASANG SOLAR PRIVATE LIMITED | WAAREE TECHNOLOGIES PRIVATE LIMITED PV |
| Principal place of business of subsidiary | 504, Western Edge-I, | 504, Western Edge-I, | 504, Western Edge-I, | 504, Western Edge-I, |
| Country of incorporation or residence of subsidiary | India | India | India | India |
| Permanent account number of subsidiary company | AADCA5897M | AAACZ9979Q | AACCW2436M | AADCA5897M |
| CIN of subsidiary company | U40300MH1985PTC333383 | U74999MH2016PTC315380 | U40106MH2018PTC312031 | U40300MH1985PTC333383 |

Disclosure of details of subsidiaries [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 15 | | Column 16 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | |
| Disclosure of subsidiaries [Line items] | | | |
| Name of subsidiary | WAASANG SOLAR ONE PRIVATE LIMITED | WAASANG SOLAR ONE PRIVATE LIMITED | WAASANG SOLAR ONE PRIVATE LIMITED |
| Principal place of business of subsidiary | 504, Western Edge-I, | 504, Western Edge-I, | 504, Western Edge-I, |
| Country of incorporation or residence of subsidiary | India | India | India |
| Permanent account number of subsidiary company | AACCW2600B | AACCW2436M | AACCW2600B |
| CIN of subsidiary company | U40300MH2018PTC313194 | U40106MH2018PTC312031 | U40300MH2018PTC313194 |
| Section under which company became subsidiary | Section 2(87)(ii) | Section 2(87)(ii) | Section 2(87)(ii) |
| Whether subsidiary has filed balance sheet | No | Yes | Yes |
| SRN of filing of balance sheet by subsidiary | | R75527978 | R74211996 |
| Reason if no filing has been made by subsidiary | Annual Filings Not yet due | | |
| Whether financial year of subsidiary different from financial year of holding company | No | No | No |
| Financial year of subsidiary [Abstract] | | | |
| Start date of accounting period of subsidiary | 01/04/2020 | 01/04/2019 | 01/04/2019 |
| End date of accounting period of subsidiary | 31/03/2021 | 31/03/2020 | 31/03/2020 |
| Description of reason why using different reporting date or period for subsidiary | NA | NA | NA |
| Percentage of shareholding in subsidiary | 0.00% | 100.00% | 51.00% |
| Key information about subsidiary [Abstract] | | | |
| Reporting currency of subsidiary | INR | INR | INR |
| Exchange rate as applicable for subsidiary | NA | NA | NA |
| Share capital of subsidiary | 1,00,000 | 1,00,000 | 1,00,000 |
| Reserves and surplus of subsidiary | 42,100 | -6,60,000 | -40,000 |
| Total assets of subsidiary | 3,90,78,221 | 1,30,000 | 3,32,20,000 |
| Total liabilities of subsidiary | 3,90,78,221 | 6,90,000 | 3,31,60,000 |
| Investment of subsidiary | 0 | 0 | 0 |
| Turnover of subsidiary | 20,82,456 | 0 | 0 |
| Profit before tax of subsidiary | 13,96,485 | -6,50,000 | -30,000 |
| Provision for tax of subsidiary | 2,90,313 | 0 | 0 |
| Profit after tax of subsidiary | 85,158 | -6,50,000 | -30,000 |
| Proposed dividend of subsidiary | 0 | 0 | 0 |
| Current assets of subsidiary | 0 | 0 | 0 |
| Non-current assets of subsidiary | 0 | 0 | 0 |
| Current liabilities of subsidiary | 0 | 0 | 0 |
| Non-current liabilities of subsidiary | 0 | 0 | 0 |
| Revenue of subsidiary | 0 | 0 | 0 |
| Comprehensive income of subsidiary | 0 | 0 | 0 |
| Proportion of ownership interests held by non-controlling interests | 0.00% | 0.00% | 0.00% |
| Proportion of voting rights held by non-controlling interests | 0.00% | 0.00% | 0.00% |
| Profit (loss), attributable to non-controlling interests | 0 | 0 | 0 |
| Non-controlling interests of subsidiary | 0 | 0 | 0 |
| Dividends paid to non-controlling interests | 0 | 0 | 0 |
| Name of subsidiary | WAASANG SOLAR ONE PRIVATE LIMITED | WAASANG SOLAR ONE PRIVATE LIMITED | WAASANG SOLAR ONE PRIVATE LIMITED |
| Principal place of business of subsidiary | 504, Western Edge-I, | 504, Western Edge-I, | 504, Western Edge-I, |
| Country of incorporation or residence of subsidiary | India | India | India |
| Permanent account number of subsidiary company | AACCW2600B | AACCW2436M | AACCW2600B |
| CIN of subsidiary company | U40300MH2018PTC313194 | U40106MH2018PTC312031 | U40300MH2018PTC313194 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| 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] 15 | [pure] 16 |
| 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 | Yes |
| 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 |

[613400] Notes - Consolidated Financial Statements**Disclosure of details of entities consolidated [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Entities consolidated [Axis] | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of additional information consolidated financial statements [Abstract] | | | | |
| Disclosure of additional information consolidated financial statements [Line items] | | | | |
| Name of entity consolidated | Blue Rays Solar Private Limited | Waaree Solar Energy Private Limited | Saswata Solar Private Limited | Waaneep Solar One Pvt. Ltd. |
| Type of entity consolidated | Indian Subsidiary | Indian Subsidiary | Indian Subsidiary | Indian Subsidiary |
| Amount of net assets of entity consolidated | 41,97,14,246 | 0 | 73,71,34,716 | -17,757 |
| Net assets of entity as percentage of consolidated net assets | 10.89% | 0.00% | 19.13% | 0.00% |
| Amount of share in profit or loss of entity consolidated | 3,03,94,848 | 89,65,975 | -15,623 | -27,541 |
| Share in profit or loss of entity as percentage of consolidated profit or loss | 6.27% | 1.85% | 0.00% | -0.01% |
| Amount of share in other comprehensive income consolidated | 0 | 0 | 0 | 0 |
| Share in other comprehensive income consolidated | 0.00% | 0.00% | 0.00% | 0.00% |
| Amount of share in comprehensive income consolidated | 0 | 0 | 0 | 0 |
| Share in comprehensive income consolidated | 0.00% | 0.00% | 0.00% | 0.00% |

Disclosure of details of entities consolidated [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Entities consolidated [Axis] | Column 5 | Column 6 | Column 7 | Column 8 |
|---|--------------------------------|----------------------------------|----------------------------------|------------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of additional information consolidated financial statements [Abstract] | | | | |
| Disclosure of additional information consolidated financial statements [Line items] | | | | |
| Name of entity consolidated | Sangam Renewables Limited | Sangam Solar One Private Limited | Sangam Solar Two Private Limited | Sangam Solar Three Private Limited |
| Type of entity consolidated | Indian Subsidiary | Indian Subsidiary | Indian Subsidiary | Indian Subsidiary |
| Amount of net assets of entity consolidated | 20,56,31,004 | 97,500 | 87,830 | 79,830 |
| Net assets of entity as percentage of consolidated net assets | 5.34% | 0.00% | 0.00% | 0.00% |
| Amount of share in profit or loss of entity consolidated | -1,26,50,744 | -2,500 | -12,170 | -20,170 |
| Share in profit or loss of entity as percentage of consolidated profit or loss | -2.61% | 0.00% | 0.00% | 0.00% |
| Amount of share in other comprehensive income consolidated | 0 | 0 | 0 | 0 |
| Share in other comprehensive income consolidated | 0.00% | 0.00% | 0.00% | 0.00% |
| Amount of share in comprehensive income consolidated | 0 | 0 | 0 | 0 |
| Share in comprehensive income consolidated | 0.00% | 0.00% | 0.00% | 0.00% |

Disclosure of details of entities consolidated [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Entities consolidated [Axis] | Column 9 | Column 10 | Column 11 |
|---|-----------------------------------|--------------------------------|----------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of additional information consolidated financial statements [Abstract] | | | |
| Disclosure of additional information consolidated financial statements [Line items] | | | |
| Name of entity consolidated | Sangam Solar Four Private Limited | Waaree Power Private Limited | Rasila International Pte Limited |
| Type of entity consolidated | Indian Subsidiary | Indian Subsidiary | Foreign Subsidiary |
| Amount of net assets of entity consolidated | 87,830 | -36,21,269 | 72 |
| Net assets of entity as percentage of consolidated net assets | 0.00% | -0.09% | 0.00% |
| Amount of share in profit or loss of entity consolidated | -12,170 | -78,969 | 0 |
| Share in profit or loss of entity as percentage of consolidated profit or loss | 0.00% | -0.02% | 0.00% |
| Amount of share in other comprehensive income consolidated | 0 | 0 | 0 |
| Share in other comprehensive income consolidated | 0.00% | 0.00% | 0.00% |
| Amount of share in comprehensive income consolidated | 0 | 0 | 0 |
| Share in comprehensive income consolidated | 0.00% | 0.00% | 0.00% |

Disclosure of details of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 1 | Column 3 | Column 4 | Column 5 |
|--|---|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of details of subsidiaries [Abstract] | | | | |
| Disclosure of details of subsidiaries [LineItems] | | | | |
| Name of subsidiary consolidated | BLUE RAYS SOLAR PRIVATE LIMITED | Sangam Renewables Limited | Rasila International Pte. | Saswata Solar LLP |
| Principal place of business of subsidiary consolidated | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN | 7500 BEACH ROAD, #04-327 THE PLAZA, 199 591, SINGAPORE | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN |
| Country of incorporation or residence of subsidiary consolidated | india | india | singapore | india |
| Date of end of reporting period of financial statements of subsidiary consolidated | 31/03/2021 | 31/03/2021 | 31/03/2021 | 31/03/2021 |
| Description of reason why using different reporting date or period for subsidiary consolidated | na | na | na | na |
| Proportion of ownership interest in subsidiary consolidated | 100.00% | 54.28% | 99.99% | 99.99% |
| Proportion of voting power held in subsidiary consolidated | 100.00% | 54.28% | 99.99% | 99.99% |

Disclosure of details of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 6 | Column 7 | Column 8 | Column 9 |
|--|---|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of details of subsidiaries [Abstract] | | | | |
| Disclosure of details of subsidiaries [LineItems] | | | | |
| Name of subsidiary consolidated | WAANEER SOLAR ONE PRIVATE LIMITED | Sangam Solar One Private Limited | Sangam Solar Two Private Limited | Sangam Solar Three Private Limited |
| Principal place of business of subsidiary consolidated | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN |
| Country of incorporation or residence of subsidiary consolidated | india | india | india | india |
| Date of end of reporting period of financial statements of subsidiary consolidated | 31/03/2021 | 31/03/2021 | 31/03/2021 | 31/03/2021 |
| Description of reason why using different reporting date or period for subsidiary consolidated | na | na | na | na |
| Proportion of ownership interest in subsidiary consolidated | 100.00% | 100.00% | 100.00% | 100.00% |
| Proportion of voting power held in subsidiary consolidated | 100.00% | 100.00% | 100.00% | 100.00% |

Disclosure of details of subsidiaries [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 10 | Column 11 | Column 12 | Column 13 |
|--|--|--|--|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of details of subsidiaries [Abstract] | | | | |
| Disclosure of details of subsidiaries [LineItems] | | | | |
| Name of subsidiary consolidated | Sangam Solar Four Private Limited | Waaree Power Private Limited | WaaCox Energy Private Limited | Sangam Rooftop Solar Private Limited |
| Principal place of business of subsidiary consolidated | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai City MH 400066 IN | 501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN | 504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN |
| Country of incorporation or residence of subsidiary consolidated | india | india | india | india |
| Date of end of reporting period of financial statements of subsidiary consolidated | 31/03/2021 | 31/03/2021 | 31/03/2021 | 31/03/2021 |
| Description of reason why using different reporting date or period for subsidiary consolidated | na | na | na | na |
| Proportion of ownership interest in subsidiary consolidated | 100.00% | 100.00% | 0.00% | 0.00% |
| Proportion of voting power held in subsidiary consolidated | 100.00% | 100.00% | 0.00% | 0.00% |

Disclosure of details of subsidiaries [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 14 | Column 15 | Column 16 |
|--|--|--|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of details of subsidiaries [Abstract] | | | |
| Disclosure of details of subsidiaries [LineItems] | | | |
| Name of subsidiary consolidated | Waaree PV Technologies Private Limited | Waasang Solar Private Limited | Waasang Solar One Private Limited |
| Principal place of business of subsidiary consolidated | 504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN | 504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN | 504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN |
| Country of incorporation or residence of subsidiary consolidated | india | india | india |
| Date of end of reporting period of financial statements of subsidiary consolidated | 31/03/2021 | 31/03/2021 | 31/03/2021 |
| Description of reason why using different reporting date or period for subsidiary consolidated | na | na | na |
| Proportion of ownership interest in subsidiary consolidated | 0.00% | 0.00% | 0.00% |
| Proportion of voting power held in subsidiary consolidated | 0.00% | 0.00% | 0.00% |

Unless otherwise specified, all monetary values are in INR

| | |
|--|--------------------------------|
| | 01/04/2020 to 31/03/2021 |
| 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 INR

| Associates [Axis] | Column 1 | |
|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of associates [Abstract] | | |
| Disclosure of associates [Line items] | | |
| Name of associate entity | SHALIBHADRA ENERGIES PRIVATE LIMITED | SHALIBHADRA ENERGIES PRIVATE LIMITED |
| CIN of associate entity | U74999GJ2017PTC096854 | U74999GJ2017PTC096854 |
| Permanent account number of associate entity | AAYCS5100N | AAYCS5100N |
| Principal place of business of associate | 9, krishna Nagar Soc., Nr. Purvam Dairy, Opp. Dinner Bell Restaurant-II, Memnagar Ahmedabad Ahmedabad GJ 380052 | 9, krishna Nagar Soc., Nr. Purvam Dairy, Opp. Dinner Bell Restaurant-II, Memnagar Ahmedabad Ahmedabad GJ 380052 |
| Country of incorporation of associate | India | India |
| Proportion of ownership interest in associate | 25.00% | 25.00% |
| Proportion of voting rights held in associate | 25.00% | 25.00% |

Disclosure of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 1 | | Column 2 | |
|---|---|---|--|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | BLUE RAYS SOLAR PRIVATE LIMITED | BLUE RAYS SOLAR PRIVATE LIMITED | WAAREE RENEWABLE TECHNOLOGIES LIMITED | WAA CABLES PRIVATE LIMITED |
| CIN of subsidiary company | U40106MH2010PTC208561 | U40106MH2010PTC208561 | L93000MH1999PLC120470 | U40106MH2008PTC183254 |
| Permanent account number of subsidiary company | AAECB2939C | AAECB2939C | AADCS1824J | AAACW7992C |
| Principal place of business of subsidiary | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN |
| Country of incorporation or residence of subsidiary | India | India | India | India |

Disclosure of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 3 | | Column 4 | |
|--|---|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | Rasila International Pte. Limited | WAAREE RENEWABLE TECHNOLOGIES LIMITED | Saswata Solar LLP | Rasila International Pte. Limited |
| CIN of subsidiary company | | L93000MH1999PLC120470 | | |
| Permanent account number of subsidiary company | | AADCS1824J | ACGFS7636G | |
| Identification number of foreign subsidiary in country of incorporation or residence | 201131273H | | | 201131273H |
| Principal place of business of subsidiary | 7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE | 501, Western Edge-I, Western Express Highway, Borivali (East) MUMBAI Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE |
| Country of incorporation or residence of subsidiary | Singapore | India | India | Singapore |

Disclosure of subsidiaries [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 5 | | Column 6 | |
|---|---|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | WAANEER SOLAR ONE PRIVATE LIMITED | Saswata Solar LLP | SANGAM SOLAR ONE PRIVATE LIMITED | WAANEER SOLAR ONE PRIVATE LIMITED |
| CIN of subsidiary company | U40300MH2018PTC310819 | | U40300MH2020PTC337130 | U40300MH2018PTC310819 |
| Permanent account number of subsidiary company | AACCW2258H | ACGFS7636G | ABDCS3684B | AACCW2258H |
| Principal place of business of subsidiary | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN |
| Country of incorporation or residence of subsidiary | India | India | India | India |

Disclosure of subsidiaries [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 7 | | Column 8 | |
|---|----------------------------------|---|------------------------------------|----------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | SANGAM SOLAR TWO PRIVATE LIMITED | SANGAM SOLAR ONE PRIVATE LIMITED | SANGAM SOLAR THREE PRIVATE LIMITED | SANGAM SOLAR TWO PRIVATE LIMITED |
| CIN of subsidiary company | U40106MH2020PTC337132 | U40300MH2020PTC337130 | U40106MH2020PTC337134 | U40106MH2020PTC337132 |
| Permanent account number of subsidiary company | ABDCS3684G | ABDCS3684B | ABDCS3689N | ABDCS3684G |
| Principal place of business of subsidiary | 602, 6th Floor, Western | 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN | 602, 6th Floor, Western | 602, 6th Floor, Western |
| Country of incorporation or residence of subsidiary | India | India | India | India |

Disclosure of subsidiaries [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 9 | | Column 10 | |
|---|-----------------------------------|------------------------------------|--------------------------------|-----------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | SANGAM SOLAR FOUR PRIVATE LIMITED | SANGAM SOLAR THREE PRIVATE LIMITED | WAAREE POWER PRIVATE LIMITED | SANGAM SOLAR FOUR PRIVATE LIMITED |
| CIN of subsidiary company | U40100MH2020PTC337133 | U40106MH2020PTC337134 | U40108MH2019PTC334568 | U40100MH2020PTC337133 |
| Permanent account number of subsidiary company | ABDCS3688P | ABDCS3689N | AACCW5669C | ABDCS3688P |
| Principal place of business of subsidiary | 602, 6th Floor, Western | 602, 6th Floor, Western | 602, 6th Floor, Western | 602, 6th Floor, Western |
| Country of incorporation or residence of subsidiary | India | India | India | India |

Disclosure of subsidiaries [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 11 | | Column 12 | |
|---|--------------------------------|--------------------------------|--------------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | WAACOX ENERGY PRIVATE LIMITED | WAAREE POWER PRIVATE LIMITED | SANGAM ROOFTOP SOLAR PRIVATE LIMITED | WAACOX ENERGY PRIVATE LIMITED |
| CIN of subsidiary company | U40300MH2015PTC268114 | U40108MH2019PTC334568 | U74999MH2016PTC315380 | U40300MH2015PTC268114 |
| Permanent account number of subsidiary company | AABCW7185J | AACCW5669C | AAACZ9979Q | AABCW7185J |
| Principal place of business of subsidiary | 501, Western Edge-I, | 602, 6th Floor, Western | 504, Western Edge-I, | 501, Western Edge-I, |
| Country of incorporation or residence of subsidiary | India | India | India | India |

Disclosure of subsidiaries [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 13 | | Column 14 | |
|---|--|--------------------------------------|--------------------------------|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | WAAREE PV TECHNOLOGIES PRIVATE LIMITED | SANGAM ROOFTOP SOLAR PRIVATE LIMITED | WAASANG SOLAR PRIVATE LIMITED | WAAREE PV TECHNOLOGIES PRIVATE LIMITED |
| CIN of subsidiary company | U40300MH1985PTC333383 | U74999MH2016PTC315380 | U40106MH2018PTC312031 | U40300MH1985PTC333383 |
| Permanent account number of subsidiary company | AADCA5897M | AAACZ9979Q | AACCW2436M | AADCA5897M |
| Principal place of business of subsidiary | 504, Western Edge-I, | 504, Western Edge-I, | 504, Western Edge-I, | 504, Western Edge-I, |
| Country of incorporation or residence of subsidiary | India | India | India | India |

Disclosure of subsidiaries [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

| Subsidiaries [Axis] | Column 15 | | Column 16 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 |
| Disclosure of subsidiaries [Abstract] | | | |
| Disclosure of subsidiaries [Line items] | | | |
| Name of subsidiary | WAASANG SOLAR ONE PRIVATE LIMITED | WAASANG SOLAR ONE PRIVATE LIMITED | WAASANG SOLAR ONE PRIVATE LIMITED |
| CIN of subsidiary company | U40300MH2018PTC313194 | U40106MH2018PTC312031 | U40300MH2018PTC313194 |
| Permanent account number of subsidiary company | AACCW2600B | AACCW2436M | AACCW2600B |
| Principal place of business of subsidiary | 504, Western Edge-I, | 504, Western Edge-I, | 504, Western Edge-I, |
| Country of incorporation or residence of subsidiary | India | India | India |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | |
|--|---|--------------------------------|
| | Column 1 | |
| Related party [Axis] | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of transactions between related parties [Abstract] | | |
| Disclosure of transactions between related parties [Line items] | | |
| Name of related party | Hitesh Doshi | Hitesh Doshi |
| Country of incorporation or residence of related party | INDIA | INDIA |
| Permanent account number of related party | AABPD0625P | AABPD0625P |
| Description of nature of transactions with related party | At Arm's Length | At Arm's Length |
| Description of nature of related party relationship | Chairman and Managing Director | Chairman and Managing Director |
| Related party transactions [Abstract] | | |
| Other related party transactions expense | 2,00,34,000 | 2,01,42,000 |
| Outstanding balances for related party transactions [Abstract] | | |
| Amounts payable related party transactions | 5,32,126 | 69,79,087 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Disclosure of related party [TextBlock] | | |
| Whether there are any related party transactions during year | Yes | Yes |
| Disclosure of transactions between related parties [TextBlock] | Textual information (58) [See below] | Textual information (59) [See below] |
| Whether entity applies exemption in Ind AS 24.25 | No | No |

Textual information (58)

Disclosure of transactions between related parties [Text Block]

Note 45 : DISCLOSURE PURSUANT TO IND AS - 24 "RELATED PARTY DISCLOSURES"

a. List of related parties

i) Key Managerial Persons

| | | |
|--|--------------------------------|-------------------------|
| Mr. Hitesh Doshi | Chairman and Managing Director | |
| Mr. Viren Doshi | Whole time Director | |
| Mr. Hitesh Mehta | Whole time Director / CFO | |
| Mrs. Binita Doshi | | Non Executive Director |
| Mr. Samir Shah (Upto January 5, 2021) | | Non Executive Director |
| Mr. Modesto Volpe | | Non Executive Director |
| Mr. Jayesh Shah | | Independent Director |
| Mr. Sujit Kumar Varma (from February 25, 2021) | | Additional Director |
| Mr. Rajender Malla | Independent Director | |
| Mr. Abhishek Pareek (from September 4, 2020 to June 29,2021) | | Chief Financial Officer |
| Mr. Kiran Jain | | Company Secretary |

ii) Relative of Directors

Mr. Chimanlal Doshi

Ms. Rasila Doshi

Mr. Ankit H. Doshi

iii) Enterprises owned or significantly influenced by Key Management Personnel and / or their Relatives

Mahavir Thermoequip

Waaree Renewables Private Limited

Waaree Technologies Limited

Omntec Waaree ATG Private Limited

Sattva Investment Advisors Private Limited

Greentech Power Private Limited

Waaree Solar Thermal LLP

Waaree PV Power LLP (Formerly Sunmount Engineering LLP)

Waa Mall LLP

Sterling & Wilson-Waaree Pvt Ltd

Jain Education and Empowerment Trust (JEET)

Shri Chimanlal Tribhuvandas Doshi Charitable Trust

b. Transactions with Related Parties :

| Name of Party | Nature of Transaction | Year Ended March 31, 2021 | Year Ended March 31, 2020 |
|------------------|-----------------------|------------------------------|---------------------------------|
| Mr. Hitesh Doshi | Remuneration | 2,00,34,000 | 2,01,42,000 |
| Mr. Viren Doshi | Remuneration | 1,29,84,000 | 1,30,92,000 |

| | | | | |
|--------------------------------------|----------------|-------------------------|-------------|-----------|
| Mr. Hitesh Mehta | Remuneration | 2,02,84,000 | 1,78,92,000 | |
| Mr. Jayesh Shah | | Director's sitting fees | 3,50,000 | 2,50,000 |
| Mr. Samir Shah | | Director's sitting fees | 2,50,000 | 2,50,000 |
| Mr. Rajender Malla | | Director's sitting fees | 3,50,000 | 3,00,000 |
| Mr. Kiran Jain | | Salary | 15,24,754 | 13,75,267 |
| Mr. Abhishek Pareek | | Salary | 21,87,537 | |
| Mr. Chimanlal Doshi | Rent paid | 1,32,00,000 | 1,32,00,000 | |
| Reimbursement of Expenses | 23,73,407 | | | |
| Ms. Rasila Doshi | Rent paid | 66,00,000 | 66,00,000 | |
| Reimbursement of Expenses | 6,99,800 | | | |
| Mr. Pujan Doshi | Salary | | 10,67,141 | |
| Sale of Investment | 11,64,975 | | | |
| Mr. Ankit Doshi | Salary | | 11,82,702 | 12,01,044 |
| Waaree Technologies Limited | Sales Return | | 75,38,310 | |
| Loan Granted | | 10,00,000 | | |
| Loan Received back | | 10,00,000 | | |
| Interest Income | | 63,781 | | |
| Waaree ESS Private Limited | Sales | 4,08,81,095 | | |
| Capital Sales | 4,91,91,879 | | | |
| Waa Motors And Pumps Private Limited | Sales | 21,62,566 | | |
| Waaree Renewables Private Limited | Slump Purchase | | 2,09,25,707 | - |
| Loan Received back | | - | 8,77,31,513 | |
| Rent paid | | 24,37,530 | - | |
| Capital Purchases | - | 1,20,75,813 | | |
| Purchases | 2,17,25,32,789 | 1,20,20,18,831 | | |
| Job work charges | | 1,80,30,272 | 3,72,11,900 | |
| Capital Advance given | 66,93,85,357 | - | | |
| Sales | 2,21,04,47,689 | 60,07,16,094 | | |
| Omntec Waaree ATG Private Limited | Purchases | 17,87,70,785 | 67,89,785 | |
| Waaree Solar Thermal LLP | Purchases | | 8,75,759 | - |
| Expenses | | - | 1,32,000 | |
| Waaree PV Power LLP | Loan Granted | 3,07,00,000 | 8,40,28,023 | |
| Loan Received back | 12,55,77,699 | 8,07,80,625 | | |
| Loan Taken | | | 1,31,50,000 | |
| Interest Income | 97,80,936 | 93,78,501 | | |
| Interest Paid | | 2,07,518 | | |
| Capital Purchases | 86,400 | - | | |
| Purchases | 1,06,65,403 | - | | |
| Sales | 22,56,23,776 | 8,78,76,606 | | |
| Waaree Surya Power LLP | Purchases | 3,57,89,986 | | |
| Sales | 9,200 | | | |
| Greentech Power Private | | | | |

| | | | |
|---|---|-----------------------------------|----------------------|
| Limited | Loan Taken | 4,00,00,000 | |
| Loan Repaid | 4,00,00,000 | | |
| Interest Expenses | 22,74,520 | | |
| Sales | 8,40,000 | 1,21,36,760 | |
| Sundry Balance written back | - | 740 | |
| Waa Mall LLP | Purchases | | 11,84,500 |
| Sales | | | 5,91,945 |
| Loan taken | | | 6,73,600 |
| Loan Repaid | | | 1,30,02,535 |
| Interest paid | | 11,94,116 | |
| Jain Education and Empowerment Trust (JEET) | Corporate Social Responsibility Expense | 62,18,000 | 4,05,000 |
| c. Balance Outstanding of Related Parties : | | | |
| Name of Party | Receivable / Payable | As at March 31, 2021 | As at March 31, 2020 |
| Mr. Hitesh Doshi | | Salary and Reimbursements Payable | 5,32,126 69,79,087 |
| Mr. Viren Doshi | | Salary and Reimbursements Payable | 21,90,906 45,54,853 |
| Mr. Hitesh Mehta | | Salary and Reimbursements Payable | 8,69,606 3,846 |
| Mr. Kiran Jain | | Salary and Reimbursements Payable | 99,607 98,267 |
| Mr. Abhishek Pareek | Salary and Reimbursements Payable | 2,51,237 | |
| Mr. Chimanlal Doshi | Security Deposits | 1,30,00,000 | 1,30,00,000 |
| Trade Payables | 23,73,407 | 13,61,003 | |
| Ms. Rasila Doshi | Security Deposits | 60,00,000 | 60,00,000 |
| Trade Payables | 7,76,970 | 4,51,790 | |
| Mr. Ankit Doshi | Salary and Reimbursements Payable | 90,537 | 99,460 |
| Waa Cables Private Limited | Investment | - | 23,77,500 |
| Trade Payables | 51,103 | - | |
| Loan Receivables | - | 70,58,206 | |
| Other Receivables | 2,78,071 | - | |
| Waaree Technologies Limited | Other Receivables | 58,997 | |
| Advances from customers | | | 2,46,11,189 |
| Shalibhadra Energies Private Limited | Trade Payables | 8,08,810 | 8,08,810 |
| Mahavir Thermoequip | Trade Payables | | 2,30,180 |
| Waaree Renewables Private Limited | Trade Receivables | - | 49,47,85,754 |
| Capital Advance | 66,93,85,357 | - | |
| Financial liability payable | 2,49,56,735 | - | |
| Investment in Convertible preference share | 72,00,00,000 | 72,00,00,000 | |

| | | | |
|--|-------------------------|--------------|-------------|
| Trade Payables | | 22,54,716 | - |
| Loan Receivables | 43,72,87,339 | 40,88,42,623 | |
| Waaree ESS Private Limited | Trade Receivables | 11,45,034 | - |
| Waaree Solar Thermal LLP | Trade Payables | | 1,53,120 |
| Waaree PV Power LLP | Loan Receivables | | 8,15,40,932 |
| Advances from customers | | 7,39,955 | |
| Other Receivables | 90,47,366 | | |
| Trade Receivables | 2,06,27,155 | | |
| Greentech Power Private Limited | Trade Receivables | | - |
| Waaree Surya Power LLP | Trade Receivables | 39,83,702 | |
| Waa Mall LLP | Advances from customers | | 51,887 |
| Shri Chimanlal Tribhuvandas Doshi Charitable Trust | Trade Payables | | 13,22,640 |

Textual information (59)

Disclosure of transactions between related parties [Text Block]

Note 45 : DISCLOSURE

PURSUANT TO IND AS - 24

"RELATED PARTY DISCLOSURES"

a. List of related parties

i) Key Managerial Persons

| | | |
|---|--------------------------------------|---------------------------|
| Mr. Hitesh Doshi | Chairman and Managing Director | |
| Mr. Viren Doshi | Whole time Director | |
| Mr. Hitesh Mehta | Whole time Director / CFO | |
| Mrs. Binita Doshi | | Non Executive Director |
| Mr. Samir Shah | | Non Executive Director |
| Mr. Modesto Volpe | | Non Executive Director |
| Mr. Jayesh Shah | | Independent Director |
| Mr. Rajender Malla (from January 16, 2019) | | Additional Director |
| Mr. Kiran Jain | | Company Secretary |

ii) Relative of Directors

Mr. Chimanlal Doshi
Ms. Rasila Doshi
Mr. Pujan P. Doshi
Mr. Ankit H. Doshi
Mr. Manish Mehta

iii) Enterprises owned or significantly
influenced by Key Management
Personnel and / or their Relatives

Mahavir Thermoequip
Waaree Renewables Private Limited
(Formerly Cesare Bonetti India
Private Limited)
Waaree Technologies Limited
Omntec Waaree ATG Private Limited
Sattva Investment Advisors Private
Limited
Waaree Solar Thermal LLP
Waaree PV Power LLP (Formerly
Sunmount Engineering LLP)
Greentech Power Private Limited
Waa Mall LLP
Sterling & Wilson-Waaree Pvt Ltd
Jain Education and Empowerment
Trust (JEET)
Shri Chimanlal Tribhuvandas Doshi
Charitable Trust
Aditya Birla Renewables Limited
Grasim Industries Limited

b. Transactions with Related Parties

:

| Name of Party | Nature of Transaction | Year Ended March 31, 2020 | Year Ended March 31, 2019 | |
|------------------------------------|-------------------------|------------------------------|---------------------------------|-------------|
| Mr. Hitesh Doshi | Remuneration | 2,01,42,000 | 1,27,50,000 | |
| Mr. Viren Doshi | Remuneration | 1,30,92,000 | 1,02,00,000 | |
| Mr. Hitesh Mehta | Remuneration | 1,78,92,000 | 1,69,99,996 | |
| Mr. Jayesh Shah | Director's sitting fees | | 2,50,000 | 4,00,000 |
| Mr. Samir Shah | Director's sitting fees | | 2,50,000 | 3,50,000 |
| Mr. Rajender Malla | Director's sitting fees | | 3,00,000 | 50,000 |
| Ms. Gayatri Borkar | Salary | - | 1,00,689 | |
| Mr. Kiran Jain | Salary | | 13,75,267 | 9,32,117 |
| Mr. Chimanlal Doshi | Rent paid | 1,32,00,000 | 1,32,00,000 | |
| Ms. Rasila Doshi | Rent paid | | 66,00,000 | 66,00,000 |
| Mr. Pujan Doshi | Salary | | 10,67,141 | 4,96,885 |
| Mr. Ankit Doshi | Salary | | 12,01,044 | - |
| Mr. Manish Mehta | Salary | | - | 4,13,066 |
| Waaree Technologies Limited | Sales Return | | 75,38,310 | - |
| Mahavir Thermoequip | Purchases | - | 63,43,155 | |
| Sales | - | 14,286 | | |
| Waaree Renewables Private Limited | Loan Taken | | - | 45,16,090 |
| Loan Repaid | | - | 45,16,090 | |
| Loan Granted | | - | 23,84,82,798 | |
| Loan Received back | | 8,77,31,513 | 32,81,92,310 | |
| Interest Income | | - | 45,36,250 | |
| Capital Purchases | 1,20,75,813 | | - | |
| Purchases | 1,23,92,30,731 | 17,89,73,186 | | |
| Capital Sales | - | 67,90,900 | | |
| Sales | 60,07,16,094 | 11,27,65,651 | | |
| Patan Solar Private Limited | Loan Granted | | - | 3,050 |
| Loan Received back | | - | 3,050 | |
| Omntec Waaree ATG Private Limited | Purchases | | 67,89,785 | 8,75,95,883 |
| Sattva Investment Advisors Private | | | | |

| | | | | |
|---|---|-----------------------------------|----------------------|-----------|
| Limited | Professional Fees | - | 25,00,000 | |
| Waaree Solar Thermal LLP | Loan Received back | - | 84,026 | |
| Expenses | | 1,32,000 | - | |
| Waaree PV Power LLP | Loan Granted | 8,40,28,023 | 1,55,31,548 | |
| Loan Received back | 8,07,80,625 | 2,40,00,000 | | |
| Loan Taken | | 1,31,50,000 | - | |
| Interest Income | 93,78,501 | 1,03,63,050 | | |
| Interest paid | | 2,07,518 | - | |
| Purchases | - | 50,57,077 | | |
| Sales | 8,78,76,606 | | - | |
| Greentech Power Private Limited | Sales | | 1,21,36,760 | |
| Sundry Balance written back | | 740 | - | |
| Waa Mall LLP | Purchases | | 11,84,500 | 14,95,000 |
| Sales | | 5,91,945 | 1,05,99,219 | |
| Loan taken | | 6,73,600 | 2,50,000 | |
| Loan Repaid | | 1,30,02,535 | 5,07,000 | |
| Interest paid | | 11,94,116 | 11,95,659 | |
| Sterling & Wilson-Waaree Pvt Ltd | Sales | - | 12,52,778 | |
| Jain Education and Empowerment Trust (JEET) | Corporate Social Responsibility Expense | 4,05,000 | 39,12,000 | |
| Aditya Birla Renewables Limited | Professional Fees | | 4,60,942 | - |
| Loan Granted | 25,00,00,000 | | - | |
| Loan Received back | 25,00,00,000 | | - | |
| Interest Income | | 32,24,932 | - | |
| Grasim Industries Limited | Supervision and monitoring services | | 33,553 | - |
| c. Balance Outstanding of Related Parties : | | | | |
| Name of Party | Receivable / Payable | As at March 31, 2020 | As at March 31, 2019 | |
| Mr. Hitesh Doshi | | Salary and Reimbursements Payable | 69,79,087 | - |
| Mr. Viren Doshi | | Salary and Reimbursements Payable | 45,54,853 | 1,24,504 |
| Mr. Hitesh Mehta | | Salary and Reimbursements Payable | 3,846 | 6,15,068 |
| | | Salary and | | |

| | | | | | |
|--|-------------------------|-----------------------------------|--------------|--------------|--------|
| Mr. Kiran Jain | | Reimbursements Payable | | 98,267 | |
| | | | | | 94,413 |
| Mr. Chimanlal Doshi | Security Deposits | | 1,30,00,000 | 1,30,00,000 | |
| Trade Payables | 13,61,003 | - | | | |
| Ms. Rasila Doshi | Security Deposits | | 60,00,000 | 60,00,000 | |
| Trade Payables | 4,51,790 | - | | | |
| Mr. Pujan Doshi | | Salary and Reimbursements Payable | | - | 52,328 |
| Mr. Ankit Doshi | | Salary and Reimbursements Payable | | 99,460 | - |
| Waaree Technologies Limited | | Advances from customers | | 2,46,11,189 | - |
| Mahavir Thermoequip | Trade Payables | 2,30,180 | 6,88,704 | | |
| Waaree Renewables Private Limited | Trade Receivables | | 49,47,85,754 | 11,42,40,270 | |
| Capital Receivables | | - | 67,90,900 | | |
| Investment in Convertible preference share | 72,00,00,000 | 72,00,00,000 | | | |
| Loan Receivables | 40,88,42,623 | 49,65,82,536 | | | |
| Waaree Solar Thermal LLP | Trade Payables | 1,53,120 | - | | |
| Trade Receivables | - | 1,90,414 | | | |
| Advance to Suppliers | - | 1,54,026 | | | |
| Waaree PV Power LLP | Loan Receivables | 8,15,40,932 | 8,31,89,649 | | |
| Advances from customers | 7,39,955 | - | | | |
| Greentech Power Private Limited | | Trade Receivables | - | 4,75,162 | |
| Waa Mall LLP | Advances from customers | 51,887 | - | | |
| Loan payable | | - | 1,12,54,231 | | |
| Shri Chimanlal Tribhuvandas Doshi Charitable Trust | Trade Payables | 13,22,640 | 13,22,640 | | |
| Aditya Birla Renewables Limited | | Loan Receivables | 5,04,77,398 | - | |
| Grasim Industries Limited | | Trade Payables | 55,41,965 | - | |

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of other provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of other provisions [Axis] | Other provisions [Member] | | | Warranty provision [Member] |
|--|--------------------------------|--------------------------------|--------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of other provisions [Abstract] | | | | |
| Disclosure of other provisions [Line items] | | | | |
| Reconciliation of changes in other provisions [Abstract] | | | | |
| Changes in other provisions [Abstract] | | | | |
| Additional provisions, other provisions [Abstract] | | | | |
| New provisions, other provisions | 6,71,73,202 | 8,29,42,325 | | 6,71,73,202 |
| Total additional provisions, other provisions | 6,71,73,202 | 8,29,42,325 | | 6,71,73,202 |
| Total changes in other provisions | 6,71,73,202 | 8,29,42,325 | | 6,71,73,202 |
| Other provisions at end of period | 30,40,03,139 | 23,68,29,937 | 15,38,87,612 | 30,40,03,139 |

Disclosure of other provisions [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of other provisions [Axis] | Warranty provision [Member] | |
|--|--------------------------------|--------------|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of other provisions [Abstract] | | |
| Disclosure of other provisions [Line items] | | |
| Reconciliation of changes in other provisions [Abstract] | | |
| Changes in other provisions [Abstract] | | |
| Additional provisions, other provisions [Abstract] | | |
| New provisions, other provisions | 8,29,42,325 | |
| Total additional provisions, other provisions | 8,29,42,325 | |
| Total changes in other provisions | 8,29,42,325 | |
| Other provisions at end of period | 23,68,29,937 | 15,38,87,612 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--------------------------------|--------------------------------|
| Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock] | | |
| Disclosure of other provisions [TextBlock] | | |
| Disclosure of contingent liabilities [TextBlock] | | |
| Whether there are any contingent liabilities | No | No |

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Disclosure of events after reporting period [TextBlock] | | |
| Disclosure of non-adjusting events after reporting period [TextBlock] | | |
| Whether there are non adjusting events after reporting period | No | No |

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Disclosure of share-based payment arrangements [TextBlock] | | |
| Whether there are any share based payment arrangement | No | No |

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Disclosure of earnings per share [TextBlock] | | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] 2.46 | [INR/shares] 2.26 |
| Total basic earnings (loss) per share | [INR/shares] 2.46 | [INR/shares] 2.26 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] 2.46 | [INR/shares] 2.26 |
| Total diluted earnings (loss) per share | [INR/shares] 2.46 | [INR/shares] 2.26 |
| Profit (loss), attributable to ordinary equity holders of parent entity [Abstract] | | |
| Profit (loss), attributable to ordinary equity holders of parent entity | 0 | 0 |
| Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects | 0 | 0 |
| Weighted average shares and adjusted weighted average shares [Abstract] | | |
| Weighted average number of ordinary shares outstanding | [shares] 0 | [shares] 0 |

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Disclosure of first-time adoption [TextBlock] | | |
| Whether company has adopted Ind AS first time | No | No |
| Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock] | | |
| Equity as per Indian GAAP | 0 | 0 |
| Equity as per Ind AS | 0 | 0 |
| Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock] | | |
| Comprehensive income as per Indian GAAP | 0 | 0 |
| Comprehensive income as per Ind AS | 0 | 0 |
| Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock] | | |
| Profit (loss) for the period as per Indian GAAP | 0 | 0 |
| Profit (loss) for the period as per Ind AS | 0 | 0 |