

**WAAREE ENERGIES LIMITED**  
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
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	01-04-2021 To 31-03-2022	01-04-2020 To 31-03-2021
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	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
	<b>01/04/2021 to 31/03/2022</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	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	06/07/2022
Date of signing of balance sheet by auditors	06/07/2022

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

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	<b>01/04/2021 to 31/03/2022</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure relating to quantitative details of fixed assets	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure relating to physical verification and material discrepancies of fixed assets	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure relating to title deeds of immovable properties	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to inventories	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to loans	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.

Disclosure about loans granted to parties covered under section 189 of companies act	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure relating to terms and conditions of loans granted	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure regarding receipt of loans granted	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure regarding terms of recovery of loans granted	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to deposits accepted	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to maintenance of cost records	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (1) [See below]
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (2) [See below]

Disclosure relating to disputed statutory dues [TextBlock]	Textual information (3) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to managerial remuneration	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to Nidhi Company	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to transactions with related parties	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (4) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (1)

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

There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.

## Textual information (2)

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

There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.

## Textual information (3)

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

There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.

Textual information (4)

Disclosure in auditor’s report explanatory [Text Block]


INDEPENDENT AUDITORS’ REPORT

To the Board of Directors of WAAREE ENERGIES LIMITED

Report on the Audit of the Consolidated Ind AS Financial Statements

Opinion

We have audited the accompanying consolidated Ind AS financial statements of WAAREE ENERGIES LIMITED ("the Holding Company"), (hereinafter referred to as "the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), which comprise the consolidated balance sheet as at March 31, 2022, the consolidated statement of profit and loss (including other comprehensive income), consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "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 report of other auditor on separate financial statements of the subsidiary referred to below in the Other Matter section below, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ('Ind AS') and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2022, and their consolidated profit, their consolidated total comprehensive income, their consolidated changes in equity and their consolidated cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matters to be communicated in our report.

We have determined the matter described below to be the key audit matter to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the consolidated financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the consolidated financial statements. The results of audit procedures performed by us and by other auditors of components not audited by us, as reported by them in their audit reports furnished to us by the management, including those procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying consolidated financial statements.

Sr. No.	Key Audit Matter	Auditor's Response
1.	<p>Capital Expenditure in respect of property, plant and equipment and capital work in progress (As described in Note 2(a) and 2(b) of the consolidated financial statements.)</p> <p>The group has incurred significant expenditure on capital projects, as reflected by the total value of additions in property plant and equipment and capital work in progress in notes 2(a) and 2(b) of the consolidated financial statements.</p> <p>The group is in the process of executing various projects for upgradation/expansions of existing capacity across the locations.</p> <p>We considered Capital expenditure as a Key audit matter due to:</p> <ul style="list-style-type: none"> <li>Significance of amount incurred on such items during the year ended March 31, 2022.</li> <li>Judgement and estimate required by the management in assessing assets meeting the capitalisation criteria set out in Ind AS 16 Property, Plant and Equipment.</li> <li>Judgement involved in determining the eligibility of costs including borrowing cost and other directly attributable costs for capitalisation as per the criteria set out in Ind AS 16 Property, Plant and Equipment.</li> </ul>	<p>Principal Audit procedure:</p> <ul style="list-style-type: none"> <li>We obtained an understanding of the Group's capitalisation policy and assessed for compliance with the relevant accounting standards.</li> <li>We obtained understanding, evaluated the design and tested the operating effectiveness of controls related to capital expenditure and capitalisation of assets.</li> <li>We performed substantive testing on a sample basis for each element of capitalised costs including inventory issued to contractors for the purpose of these projects and physical verification performed by the management alongwith reconciliation and directly attributable cost, including verification of underlying supporting evidence and understanding nature of the costs capitalised.</li> <li>We have obtained management explanations and certificates issued by third party expert for capitalisations carried out during the year and appropriateness of useful life.</li> <li>In relation to borrowing costs we obtained the supporting calculations, verified the inputs to the calculation and tested the arithmetical accuracy of the model.</li> <li>We obtained understanding on management assessment relating to progress of projects and their intention to bring the asset to its intended use.</li> </ul>
2.	<p>Key Audit Matter of the Subsidiary</p> <p>Revenue Recognition – EPC Contracts</p> <p>During the period the group has recognised revenue and cost from Engineering, procurement and construction (EPC) contracts. Due to nature of contracts, recognition of revenue and cost involves usage of percentage of completion method which is determined based on the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs, which involves significant judgments, identification of contractual cost and obligations and the group's right to receive payments for performance completed till date.</p> <p>Accuracy of revenues and cost may deviate significantly on account of change in judgments and estimates and hence is considered as key audit matter.</p>	<p>Principal Audit procedure:</p> <ul style="list-style-type: none"> <li>Review the terms of contract of the project.</li> <li>Discussed with management and the respective project team about progress of the project.</li> <li>On sample basis tested actual cost incurred on the project.</li> <li>Checked the revenue recognised based on the percentage completion and as per the contract terms.</li> <li>Assessed the judgements and estimates made by the management in revenue recognition and budget cost.</li> </ul>

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

The Holding Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Annual report but does not include the Consolidated Financial Statements and our auditor's report thereon. The Annual report is expected to be made available to us after the date of this auditor's report.

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

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

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

## Management Responsibilities for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with Ind AS and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Statements by the Directors of the Holding Company, as aforesaid. In preparing the Consolidated Financial Statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate 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 is also responsible for overseeing the financial reporting process of the Group.

## Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the



related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group 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 or business activities included in the Consolidated Financial Statements of which we are the independent auditors. For the other entities or business activities included in the Consolidated Financial Statements, which have been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

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

1. We did not audit financial statements and other financial information, in respect of thirteen subsidiaries (including four stepdown subsidiaries) whose financial statements include total assets of Rs. 2,290.17 millions as at March 31, 2022, and total revenue of Rs. 1,841.62 millions and net cash inflows of Rs. 121.47 millions for the year ended on that date. These financial statements and other financial information have been audited by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. 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) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of such other auditors.

2. The accompanying consolidated financial statements include unaudited financial statements and other unaudited financial information in respect of two subsidiary (including one stepdown subsidiary), whose financial statements and other financial information reflect total assets of Rs. 0.00 millions as at March 31, 2022, and total revenues of Rs. 30.71 millions and net cash outflows of Rs. 0.64 millions for the year ended on that date. These unaudited financial statements and other unaudited financial information have been furnished to us by the management. Our opinion, in so far as it relates amounts and disclosures included in respect of the subsidiaries and our report in terms of sub-sections (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries, is based solely on such unaudited financial statements and other unaudited 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 above 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 and other financial information certified by the Management.

3. The consolidated financial statements of the Company for the year ended March 31, 2021, included in these consolidated financial statements, have been audited by the predecessor auditor who expressed an unmodified opinion on those statements on July 23, 2021. Our opinion is not modified in respect of this matter.

## Report on other legal and regulatory requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of the subsidiary, incorporated in India, as noted in the 'Other Matter' paragraph we give in the "Annexure A" a statement on the matters specified in paragraph 3(xxi) of the Order.
2. As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of other auditor on separate financial statements of subsidiaries incorporated in India, referred in the Other Matters paragraph above we report, to the extent applicable, that:
  - (a) We/the other auditors whose report we have relied upon 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 reports of other auditors;
  - (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows 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 Ind AS Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
  - (e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2022 and taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditor of its subsidiary companies incorporated in India, none of the directors of the Holding Company and its subsidiary companies incorporated in India is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
  - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Group covered under the Act, and the operating effectiveness of such controls, refer to our separate report in 'Annexure B'.
  - (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion, and to the best of our information and according to the explanations given to us, and based on the reports of the statutory auditors of such subsidiary companies incorporated in India which were not audited by us, the remuneration paid / provided by the Holding Company and Subsidiary companies to its directors during the year is in accordance with the provisions of section 197 read with Schedule V of the Act.
  - (h) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiaries, as noted in the 'Other matter' paragraph::
    - i. The Consolidated Financial Statements disclose the impact of pending litigations on the consolidated financial position of the Group - Refer Note 43 to the Consolidated Financial Statements;
    - ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.; and
    - iii. There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund.

A) The respective managements of the Holding Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries to or in any other persons or entities , including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediaries shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the respective Holding Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

iv. B) The respective managements of the Holding Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of its knowledge and belief, no funds have been received by the respective Holding Company or any of such subsidiaries from any person s or entities , including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

C) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us and those performed by the auditors of the subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us to believe that the representations under sub-clause (A) and (B) contain any material misstatement.

v. The Holding Company has neither declared n or paid any dividend during the financial year . The dividend declared or paid during the year by the subsidiary companies incorporated in India is in compliance with Section 123 of the Act.

For Shah Gupta & Co.

Chartered Accountants

Firm Registration Number: 109574W

Vipul K Choksi

Partner

Membership No: 37606

UDIN: 22037606AMJCQH7664

Place: Mumbai

Date: July 6, 2022

#### ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE

The Annexure referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

xxi. There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For Shah Gupta & Co.

Chartered Accountants

Firm Registration Number: 109574W

Vipul K Choksi

Partner

Membership No: 37606

UDIN: 22037606AMJCQH7664

Place: Mumbai

Date: July 6, 2022

## ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

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 Ind AS Financial Statements of the Company as of and for the year ended March 31, 2022, we have audited the internal financial controls over financial reporting of WAAREE ENERGIES LIMITED ("the Company" or "the Holding Company") and its subsidiary, which are incorporated in India, as of that date.

### Management's Responsibility for Internal Financial Controls

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

### Auditors' Responsibility

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

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

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditor of the subsidiary incorporated in India, in terms of their report referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Holding Company and its subsidiary which are companies incorporated in India.

### Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting with reference to Consolidated Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to Consolidated Financial Statements 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 Consolidated Financial Statements.

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

Because of the inherent limitations of internal financial controls over financial reporting with reference to Consolidated Financial Statements, 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 with reference to Consolidated Financial Statements to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Opinion

In our opinion, to the best of our information and according to the explanations given to us and based on the consideration of other auditors referred to in the Other Matters paragraph below, the Holding Company, its subsidiary, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the criteria for internal control over financial reporting established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

#### Other Matter

Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements in so far as it relates to thirteen subsidiaries (including four step down subsidiaries), which are companies incorporated in India, is based solely on the corresponding reports of the auditors of such companies incorporated in India. Our opinion is not modified in respect of this matter.

<p>For SHAH GUPTA &amp; Co.</p> <p>Chartered Accountants</p> <p>Firm Registration No.: 109574W</p>	
<p>Vipul K Choksi</p> <p>Partner</p> <p>Membership No.: 37606</p> <p>UDIN: 22037606AMJCQH7664</p> <p>Place: Mumbai</p> <p>Date: July 6, 2022</p>	

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	564,68,99,292	271,14,92,060	140,71,48,113
Capital work-in-progress	110,49,61,882	1,16,92,150	
Investment property	34,75,791	34,75,791	
Goodwill	6,34,25,958	7,03,09,144	5,63,11,868
Other intangible assets	6,57,81,711	6,21,42,771	4,99,79,788
Intangible assets under development	1,09,48,664	1,51,89,374	
Non-current financial assets [Abstract]			
Non-current investments	10,00,00,000	82,00,00,000	
Trade receivables, non-current	4,48,45,883	5,16,59,197	
Loans, non-current	0	0	
Other non-current financial assets	41,46,82,051	39,32,89,176	
Total non-current financial assets	55,95,27,934	126,49,48,373	
Deferred tax assets (net)	0	0	
Other non-current assets	70,87,57,971	96,65,05,423	
Total non-current assets	816,37,79,203	510,57,55,086	
Current assets [Abstract]			
Inventories	538,16,56,977	368,00,19,022	
Current financial assets [Abstract]			
Current investments	133,15,59,471	33,44,44,705	
Trade receivables, current	92,52,37,828	118,24,20,865	
Cash and cash equivalents	139,18,62,596	12,81,96,212	
Bank balance other than cash and cash equivalents	227,18,09,505	97,38,81,683	
Loans, current	16,05,97,695	47,92,53,667	
Other current financial assets	45,15,69,457	24,85,27,361	
Total current financial assets	653,26,36,552	334,67,24,493	
Other current assets	152,28,49,763	67,20,83,578	
Total current assets	1,343,71,43,292	769,88,27,093	
Total assets	2,160,09,22,495	1,280,45,82,179	
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	224,24,42,661	147,98,55,297	
Total equity attributable to owners of parent	421,38,27,581	345,12,40,217	
Non controlling interest	12,20,14,113	40,16,76,294	
Total equity	433,58,41,694	385,29,16,511	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	188,97,11,019	197,12,90,304	
Other non-current financial liabilities	42,69,74,486	44,36,98,539	
Total non-current financial liabilities	231,66,85,505	241,49,88,843	
Provisions, non-current	42,88,89,379	32,55,03,595	
Deferred tax liabilities (net)	9,78,94,621	3,47,46,461	
Other non-current liabilities	40,96,364	1,38,91,374	
Total non-current liabilities	284,75,65,869	278,91,30,273	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	124,11,08,092	92,44,16,351	
Trade payables, current	592,47,55,646	433,69,01,888	
Other current financial liabilities	95,28,53,634	18,27,60,119	
Total current financial liabilities	811,87,17,372	544,40,78,358	
Other current liabilities	609,97,32,589	57,80,71,498	
Provisions, current	18,09,214	18,35,093	
Current tax liabilities	19,72,55,757	13,85,50,446	
Total current liabilities	1,441,75,14,932	616,25,35,395	
Total liabilities	1,726,50,80,801	895,16,65,668	
Total equity and liabilities	2,160,09,22,495	1,280,45,82,179	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 3.9	[INR/shares] 2.46	[INR/shares] 3.9	[INR/shares] 2.46
Total basic earnings (loss) per share	[INR/shares] 3.9	[INR/shares] 2.46	[INR/shares] 3.9	[INR/shares] 2.46
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.9	[INR/shares] 2.46	[INR/shares] 3.9	[INR/shares] 2.46
Total diluted earnings (loss) per share	[INR/shares] 3.9	[INR/shares] 2.46	[INR/shares] 3.9	[INR/shares] 2.46

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	2,854,26,51,561	1,952,77,62,121
Other income	96,59,25,487	40,59,40,899
Total income	2,950,85,77,048	1,993,37,03,020
Expenses [Abstract]		
Cost of materials consumed	1,798,86,10,403	1,261,90,85,122
Purchases of stock-in-trade	459,23,84,118	422,62,60,037
Changes in inventories of finished goods, work-in-progress and stock-in-trade	63,59,57,277	-73,08,19,433
Employee benefit expense	56,90,49,703	48,09,15,280
Finance costs	40,88,46,059	29,65,86,081
Depreciation, depletion and amortisation expense	39,12,32,134	28,53,98,372
Other expenses	369,72,60,835	208,37,87,289
Total expenses	2,828,33,40,529	1,926,12,12,748
Profit before exceptional items and tax	122,52,36,519	67,24,90,272
Exceptional items before tax	0	4,05,59,361
Total profit before tax	122,52,36,519	71,30,49,633
Tax expense [Abstract]		
Current tax	33,93,98,307	22,19,51,605
Deferred tax	7,74,42,177	1,58,98,701
Total tax expense	41,68,40,484	23,78,50,306
Total profit (loss) for period from continuing operations	80,83,96,035	47,51,99,327
Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
Total profit (loss) for period	80,83,96,035	47,51,99,327
Profit or loss, attributable to owners of parent	76,82,90,104	48,50,86,653
Profit or loss, attributable to non-controlling interests	4,01,05,931	-98,87,327
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	29,54,446	16,12,956
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	0	0
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-7,43,575	-3,58,191
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	22,10,871	12,54,765
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	22,10,871	12,54,765
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	19,29,007	11,68,009
Other Comprehensive income, attributable to non-controlling interests	2,81,864	86,756
Total comprehensive income	81,06,06,906	47,64,54,092
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	77,02,19,111	48,62,54,663
Comprehensive income, attributable to non-controlling interests	4,03,87,795	-98,00,571
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	22,10,871	12,54,765
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	19,29,007	11,68,009
Other Comprehensive income, attributable to non-controlling interests	2,81,864	86,756
Total comprehensive income	81,06,06,906	47,64,54,092
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	77,02,19,111	48,62,54,663
Comprehensive income, attributable to non-controlling interests	4,03,87,795	-98,00,571



Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 3.9	[INR/shares] 2.46
Total basic earnings (loss) per share	[INR/shares] 3.9	[INR/shares] 2.46
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.9	[INR/shares] 2.46
Total diluted earnings (loss) per share	[INR/shares] 3.9	[INR/shares] 2.46

## [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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	- 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	-7,43,575	-3,58,191

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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	80,83,96,035	47,51,99,327		80,83,96,035
Changes in comprehensive income components	19,29,007	11,68,009		19,29,007
Total comprehensive income	81,03,25,042	47,63,67,336		81,03,25,042
Other changes in equity [Abstract]				
Other additions to reserves	0	18,75,00,000		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	4,01,05,931	18,75,00,000		4,01,05,931
Total deductions to reserves	4,01,05,931	18,75,00,000		4,01,05,931
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	47,58,505	0		47,58,505
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	47,58,505	0		47,58,505
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	47,58,505	0		47,58,505
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	47,58,505	0		47,58,505
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		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	-28,73,242	-2,37,63,130		-28,73,242
Total other changes in equity	-4,77,37,678	-1,38,75,803		-4,77,37,678
Total increase (decrease) in equity	76,25,87,364	46,24,91,533		76,25,87,364
Other equity at end of period	224,24,42,661	147,98,55,297	101,73,63,764	224,24,42,661

## Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	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	47,51,99,327		80,83,96,035	47,51,99,327
Changes in comprehensive income components	11,68,009		0	0
Total comprehensive income	47,63,67,336		80,83,96,035	47,51,99,327
Other changes in equity [Abstract]				
Other additions to reserves	18,75,00,000		0	18,75,00,000
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	18,75,00,000		4,01,05,931	18,75,00,000
Total deductions to reserves	18,75,00,000		4,01,05,931	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		47,58,505	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		47,58,505	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		47,58,505	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		47,58,505	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		0	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	-2,37,63,130		-28,73,242	-2,37,63,130
Total other changes in equity	-1,38,75,803		-4,77,37,678	-1,38,75,803
Total increase (decrease) in equity	46,24,91,533		76,06,58,357	46,13,23,524
Other equity at end of period	147,98,55,297	101,73,63,764	224,02,05,128	147,95,46,771

## 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]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		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	101,82,23,247	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
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	0	18,75,00,000		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	13,75,00,000	5,85,00,000		0
Total appropriations for dividend, dividend tax and retained earnings	13,75,00,000	5,85,00,000		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	-13,75,00,000	12,90,00,000		0
Total increase (decrease) in equity	-13,75,00,000	12,90,00,000		0
Other equity at end of period	5,00,00,000	18,75,00,000	5,85,00,000	-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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	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		80,83,96,035	47,51,99,327
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		80,83,96,035	47,51,99,327
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		4,01,05,931	18,75,00,000
Total deductions to reserves	0		4,01,05,931	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		47,58,505	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		47,58,505	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		47,58,505	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		-13,75,00,000	-5,85,00,000
Total appropriations for dividend, dividend tax and retained earnings	0		-13,27,41,495	-5,85,00,000
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		0	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	0		-28,73,242	-2,37,63,130
Total other changes in equity	0		8,97,62,322	-14,28,75,803
Total increase (decrease) in equity	0		89,81,58,357	33,23,23,524
Other equity at end of period	-14,28,710	-14,28,710	218,72,32,767	128,90,74,410

## 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]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		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		80,83,96,035	47,51,99,327	
Changes in comprehensive income components		0	0	
Total comprehensive income		80,83,96,035	47,51,99,327	
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		4,01,05,931	18,75,00,000	
Total deductions to reserves		4,01,05,931	18,75,00,000	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		47,58,505	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		47,58,505	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		47,58,505	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		-13,75,00,000	-5,85,00,000	
Total appropriations for dividend, dividend tax and retained earnings		-13,27,41,495	-5,85,00,000	
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		0	98,87,327	
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		-28,73,242	-2,37,63,130	
Total other changes in equity		8,97,62,322	-14,28,75,803	
Total increase (decrease) in equity		89,81,58,357	33,23,23,524	
Other equity at end of period	95,67,50,886	218,72,32,767	128,90,74,410	95,67,50,886

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
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	19,29,007	11,68,009		19,29,007
Total comprehensive income	19,29,007	11,68,009		19,29,007
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	19,29,007	11,68,009		19,29,007
Other equity at end of period	22,37,533	3,08,526	-8,59,483	22,37,533



## 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]	
	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Balance at beginning of period (if restatement is applicable)	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	11,68,009	
Total comprehensive income	11,68,009	
Other changes in equity [Abstract]		
Other additions to reserves	0	
Deductions to reserves [Abstract]		
Other utilisation of securities premium if permitted	0	
Other deductions to reserves	0	
Total deductions to reserves	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Interim dividend appropriation [Abstract]		
Interim equity dividend appropriation	0	
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	11,68,009	
Other equity at end of period	3,08,526	-8,59,483

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	122,52,36,519	71,30,49,633	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-170,16,37,955	-98,64,69,795	
Adjustments for decrease (increase) in trade receivables, current	21,47,68,616	20,89,43,730	
Adjustments for decrease (increase) in other current assets	-86,10,85,498	-8,35,15,203	
Adjustments for decrease (increase) in other non-current assets	-66,58,723	-2,71,81,614	
Adjustments for other financial assets, non-current	3,00,96,121	1,72,73,873	
Adjustments for other financial assets, current	-19,95,05,752	20,40,00,072	
Adjustments for increase (decrease) in trade payables, current	161,84,76,178	83,46,82,372	
Adjustments for increase (decrease) in other current liabilities	550,58,40,642	-36,54,72,950	
Adjustments for depreciation and amortisation expense	39,12,32,134	28,53,98,372	
Adjustments for provisions, current	13,66,89,059	8,55,61,917	
Adjustments for provisions, non-current	-3,33,29,154	-3,10,615	
Adjustments for other financial liabilities, current	79,73,88,686	-5,57,14,241	
Adjustments for fair value losses (gains)	-9,45,624	-31,37,275	
Other adjustments to reconcile profit (loss)	-8,65,15,298	1,60,07,192	
Total adjustments for reconcile profit (loss)	580,48,13,432	13,00,65,835	
Net cash flows from (used in) operations	703,00,49,951	84,31,15,468	
Interest paid	-32,50,40,477	-22,53,28,583	
Interest received	-9,33,47,656	-17,51,18,869	
Income taxes paid (refund)	25,91,48,077	21,47,49,828	
Other inflows (outflows) of cash	1	0	
Net cash flows from (used in) operating activities	700,25,94,696	67,85,75,354	
Cash flows from used in investing activities [Abstract]			
Cash flows from losing control of subsidiaries or other businesses	41,61,35,296	23,77,500	
Cash flows used in obtaining control of subsidiaries or other businesses	0	1,87,44,562	
Proceeds from sales of property, plant and equipment	78,51,877	4,91,91,881	
Purchase of property, plant and equipment	410,31,07,846	51,88,60,992	
Interest received	9,33,47,656	17,51,18,869	
Other inflows (outflows) of cash	-316,26,72,115	-195,94,01,286	
Net cash flows from (used in) investing activities	-674,84,45,132	-227,03,18,590	
Cash flows from used in financing activities [Abstract]			
Payments from changes in ownership interests in subsidiaries	11,02,332	0	
Proceeds from borrowings	140,70,24,683	164,72,11,638	
Payments of lease liabilities	10,23,77,657	6,31,37,406	
Dividends paid	47,58,505	0	
Interest paid	28,92,69,369	20,35,89,276	
Net cash flows from (used in) financing activities	100,95,16,820	138,04,84,956	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	126,36,66,384	-21,12,58,280	
Net increase (decrease) in cash and cash equivalents	126,36,66,384	-21,12,58,280	
Cash and cash equivalents cash flow statement at end of period	139,18,62,596	12,81,96,212	33,94,54,492

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]

## Textual information (5)

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

Note 1 :

Notes to the Consolidated Financial Statement - Significant Accounting Policies

#### A. Group Background

Waaree Energies Limited (the 'Company') registered in India under Companies Act 1956, was incorporated in January 1990. The Company and its subsidiaries (collectively referred to as the 'Group') are primarily engaged in the business of manufacture of Solar Photo-voltaic Modules, setting up of Projects in solar space and sale of electricity. The registered office of the Company is located at 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai, Maharashtra - 400066, India with manufacturing plants located at Vapi, Nandigram, Chikili and Surat, Gujarat State, India.

#### B. Significant Accounting Policies

##### I. Basis of Preparation and Consolidated Financials

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.

##### II. Basis of Consolidation

The Consolidated Financial Statements incorporate the financial statements of the Company and entities controlled by the Company and its subsidiaries. Control is achieved where the Company:

a) has power over the investee

b) is exposed to, or has rights, to variable returns from its involvement with the investee; and

c) has the ability to use its power to affect its returns

The Company reassess whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss and other comprehensive income from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Consolidation procedure:

#### Subsidiary

a) Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.

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) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill.

d) Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

The Consolidated Financial Information of the Group include subsidiaries as stated in Financial statements

#### Associates

a) 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 associates shown on the face of the statement of profit and loss.

b) 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.

c) 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."

The Consolidated Financial Information of the Group include Associates as stated in financial statements.

### III. Summary of Significant Accounting Policies

The Consolidated Financial Information have been prepared in accordance with the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

a) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

b) Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

c) Level 3 inputs are unobservable inputs for the asset or liability.

#### Current & Non-Current Classification

The Group presents assets and liabilities in the balance sheet based on current / non-current classification.

An asset is classified as current when it satisfies any of the following criteria:

a) it is expected to be realised in, or is intended for sale or consumption in, the Group's normal operating cycle.

b) it is held primarily for the purpose of being traded;

c) it is expected to be realised within 12 months after the reporting date; or

d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

a) it is expected to be settled in the Company's normal operating cycle;

b) it is held primarily for the purpose of being traded;

c) it is due to be settled within 12 months after the reporting date; or the Group does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

Deferred tax assets and liabilities are classified as non-current only.

#### 1. Business Combination

Acquisitions of businesses are accounted for using the acquisition method. The consideration transferred in a business combination is measured at fair value, which is calculated as the sum of the acquisition-date fair values of the assets transferred by the Group, liabilities incurred by the Group to the former owners of the acquiree and the equity interests issued by the Group in exchange for control of the acquiree. Acquisition related costs are recognised in Consolidated Statement of Profit and Loss as incurred.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their fair value at the acquisition date, except that:

a) deferred tax assets or liabilities and liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Taxes and Ind AS 19 Employee Benefits respectively;

b) liabilities or equity instruments related to share based payment arrangements of the acquiree or share-based payment arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date; and

c) assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.

Goodwill is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed.

If the net of the acquisition-date amounts of the identifiable assets acquired and liabilities assumed exceeds the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree and the fair value of the acquirer's previously held interest in the acquiree (if any), the excess, after reassessment, is recognised in capital reserve through other comprehensive income or directly depending on whether there exists clear evidence of the underlying reason for classifying the business combination as a bargain purchase.

When the consideration transferred by the Group in a business combination includes a contingent consideration arrangement, the contingent consideration is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Changes in fair value of the contingent consideration that qualify as measurement period adjustments are adjusted retrospectively, with corresponding adjustments against Goodwill/capital reserve. Measurement period adjustments are adjustments that arise from additional information obtained during the 'measurement period' (which cannot exceed one year from the acquisition date) about facts and circumstances that existed at the acquisition date.

The subsequent accounting for changes in the fair value of the contingent consideration that do not qualify as measurement period adjustments depends on how the contingent consideration is classified. Contingent consideration that is classified as equity is not remeasured at subsequent reporting dates and its subsequent settlement is accounted for within equity. Other contingent consideration is remeasured to fair value at subsequent reporting dates with changes in fair value recognised in profit or loss.

When a business combination is achieved in stages, the Group's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date (i.e. the date when the Group obtains control) and the resulting gain or loss, if any, is recognised in the Consolidated Statement of Profit and Loss. Amounts arising from interests in the acquiree prior to the acquisition date that have previously been recognized in other comprehensive income are reclassified to profit or loss where such treatment would be appropriate if that interest were disposed of.

Business combinations involving entities or businesses under common control are accounted for using the pooling of interest method.

## 2. Goodwill

Goodwill is initially recognised and measured as set out above.

Goodwill is not amortised but is reviewed for impairment at least annually. For the purposes of impairment testing, goodwill is allocated to each of the Group's cash-generating units or groups of cash-generating units that is expected to benefit from the synergies of the combination.

A cash-generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognized in the Consolidated Statement of Profit and Loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

On disposal of the relevant cash-generating unit, the attributable amount of goodwill is included in the determination of the profit or loss on disposal.

The Group's policy for goodwill arising on the acquisition of an associate is described in consolidation procedure above.

### 3. Revenue Recognition

#### A. Sale of Goods

The Group recognises revenue when control over the promised goods or services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services.

The Group has generally concluded that it is the principal in its revenue arrangements as it typically controls the goods or services before transferring them to the customer.

Revenue is adjusted for variable consideration such as discounts, rebates, refunds, credits, price concessions, incentives, or other similar items in a contract when they are highly probable to be provided. The amount of revenue excludes any amount collected on behalf of third parties.

The Group recognises revenue generally at the point in time when the products are delivered to customer or when it is delivered to a carrier for export sale, which is when the control over product is transferred to the customer. In contracts where freight is arranged by the Group and recovered from the customers, the same is treated as a separate performance obligation and revenue is recognised when such freight services are rendered.

In revenue arrangements with multiple performance obligations, the Group accounts for individual products and services separately if they are distinct – i.e. if a product or service is separately identifiable from other items in the arrangement and if a customer can benefit from it. The consideration is allocated between separate products and services in the arrangement based on their stand-alone selling prices. Revenue from sale of by products are included in revenue.

#### B. Construction contracts

When the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured based on the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs, except where this would not be representative of the stage of completion. Variations in contract work, claims and incentives payments are included to the extent that the amount can be measured reliably and its receipt is considered probable.

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract cost incurred that it is probable will be recoverable. Contract costs are recognised as an expense in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

#### C. Sale of Electricity

Revenue from contracts with customers is recognised when control of the goods (power) or services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for transferring promised goods or services having regard to the terms of the Power Purchase Agreements, relevant tariff regulations and the tariff orders by the regulator, as applicable, and contracts for services.

#### Contract balances

##### 1. Contract assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Group performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration.

##### 2. Trade receivables

A receivable is recognised when the goods are delivered and to the extent that it has an unconditional contractual right to

receive cash or other financial assets (i.e., only the passage of time is required before payment of the consideration is due).

### 3. Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract including Advance received from Customer

### 4. Refund liabilities

A refund liability is the obligation to refund some or all of the consideration received (or receivable) from the customer and is measured at the amount the Company ultimately expects it will have to return to the customer including volume rebates and discounts. The Company updates its estimates of refund liabilities at the end of each reporting period.

### D. Dividend and interest income

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably).

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

### E. Property, Plant and Equipment

The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to the Statement of Profit and Loss in the year in which the costs are incurred. Major shut-down and overhaul expenditure is capitalised as the activities undertaken improves the economic benefits expected to arise from the asset.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in Statement of Profit and Loss.

Assets in the course of construction are capitalised in the assets under Capital work in progress. At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences. Costs associated with the commissioning of an asset and any obligatory decommissioning costs are capitalised where the asset is available for use but incapable of operating at normal levels until a year of commissioning has been completed. Revenue (net of cost) generated from production during the trial period is capitalised.

Property, plant and equipment except freehold land held for use in the production, supply or administrative purposes, are stated in the consolidated balance sheet at cost less accumulated depreciation and accumulated impairment losses, if any.

The Group has elected to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements on transition to Ind AS measured as per the previous GAAP and use that as its deemed cost as at the date of transition.

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation is recognised so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using straight-line method as per the useful life prescribed in



Schedule II to the Companies Act, 2013 except in respect of following categories of assets located in India, in whose case

the life of the assets has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

#### Class of Assets

##### Plant and Machinery - 5 to 10 Years

When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Freehold land and leasehold land where the lease is convertible to freehold land under lease agreements at future dates at no additional cost, are not depreciated.

Major overhaul costs are depreciated over the estimated life of the economic benefit derived from the overhaul. The carrying amount of the remaining previous overhaul cost is charged to the Statement of Profit and Loss if the next overhaul is undertaken earlier than the previously estimated life of the economic benefit.

The Group reviews the residual value, useful lives and depreciation method annually and, if expectations differ from previous estimates, the change is accounted for as a change in accounting estimate on a prospective basis.

#### F. Intangible Assets

Intangible assets with finite and infinite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives.

##### Useful lives of intangible assets

Estimated useful lives of the intangible assets are as follows:

#### Class of Assets

Solar Power Plant - 25 years

Computer Software - 3 years

#### G. Investment Property

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

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition. In determining the amount of derecognition from the derecognition of investment properties the Group considers the effects of variable consideration, existence of a significant financing component, non-cash consideration, and consideration payable to the buyer (if any).

Fair value as disclosed in notes are determined based on valuations derived by an Independent valuer.

#### H. Borrowing Cost

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

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

## I. Inventories

Inventories are stated at the lower of cost and net realisable value.

Cost of raw materials include cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost of finished goods and work in progress include cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs. Cost of traded goods include purchase cost and inward freight.

Costs of inventories are determined on weighted average basis. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

At each physical verification of inventory carried from time to time, provision for obsolete, slow moving and defective inventory is charged through profit and loss account. Adjustments for deficit and surplus inventory is also provided for at the time of physical verification.

## J. Service Concession arrangements

### 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 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.

## K. Leases

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

### The Group as a lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of use assets representing the right to use the underlying assets.

## Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received.

The recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term is as follows:

### Class of Assets

Factory Premises - 3 to 11 Years

Office and other premises - 10 to 11 Years

### Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term.

In calculating the present value of lease payments, the Group uses the incremental borrowing rate at the lease commencement date if the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

### Short-term leases

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option).

## L. Employee Benefit Expenses

### a) Short term employee benefits:

A liability is recognised for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service. Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

### b) Long term employee benefits:

Liabilities recognised in respect of long term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Group in respect of services provided by employees up to the reporting date. The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

### c) Retirement benefit costs and termination benefits:

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

d) Defined contribution plans:

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions. Payments made to state managed retirement benefit plans are accounted for as payments to defined contribution plans where the Group's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.

e) Defined benefit plans:

For defined benefit retirement benefit plans, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at the end of each annual reporting period. Remeasurements comprising actuarial gains and losses, the effect of the asset ceiling (if applicable) and the return on plan assets (excluding interest) are recognised immediately in the balance sheet with a charge or credit to other comprehensive income in the period in which they occur. Remeasurements recognised in other comprehensive income are not reclassified. Actuarial valuations are being carried out at the end of each annual reporting period for defined benefit plans.

The retirement benefit obligation recognised in the consolidated balance sheet represents the deficit or surplus in the Group's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

The Group pays gratuity to the employees whoever has completed five years of service with the Group at the time of resignation/ superannuation. The gratuity is paid @ 15 days salary for each completed year of service as per the Payment of Gratuity Act, 1972.

M. Government Grant

Government grants are not recognised until there is reasonable assurance that the Group will comply with the conditions attached to them and that the grants will be received.

Government grants are recognised in the Consolidated Statement of Profit and Loss on a systematic basis over the years in which the Group recognises as expenses the related costs for which the grants are intended to compensate or when performance obligations are met.

N. Financial Instruments

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through Statement of Profit and Loss (FVTPL)) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in Consolidated Statement of Profit and Loss.

1. Financial assets

a) Recognition and initial measurement

A financial asset is initially recognised at fair value and, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition or issue. Purchases and sales of financial assets are recognised on the trade date, which is the date on which the Group becomes a party to the contractual provisions of the instrument.

b) Classification of financial assets

Financial assets are classified, at initial recognition and subsequently measured at amortised cost, fair value through other

comprehensive income (OCI) and fair value through profit and loss.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated at FVTPL:

a) The asset is held within a business model whose objective is to hold assets 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. A debt instrument is classified as FVTOCI only if it meets both of the following conditions and is not recognised at FVTPL;

b) The asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and

c) 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.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognised in the Other Comprehensive Income (OCI). However, the Group recognises interest income, impairment losses & reversals and foreign exchange gain or loss in the Consolidated Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to Consolidated Statement of Profit and Loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, the Group may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognised in the OCI. There is no recycling of the amounts from OCI to Consolidated Statement of Profit and Loss, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognised in the Consolidated Statement of Profit and Loss.

All other financial assets are classified as measured at FVTPL.

In addition, on initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVTOCI as at FVTPL if doing so eliminates or significantly reduces and accounting mismatch that would otherwise arise.

Financial assets at FVTPL are measured at fair value at the end of each reporting year, with any gains and losses arising on remeasurement recognised in consolidated statement of profit and loss. The net gain or loss recognised in consolidated statement of profit and loss incorporates any dividend or interest earned on the financial asset and is included in the other income' line item. Dividend on financial assets at FVTPL is recognised when:

a) The Group's right to receive the dividends is established,

b) It is probable that the economic benefits associated with the dividends will flow to the entity,

c) The dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

d) Derecognition of financial assets

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it

transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

#### e) Impairment

The Group applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, debt instruments at FVTOCI, lease receivables, trade receivables, and other contractual rights to receive cash or other financial asset, and financial guarantees not designated as at FVTPL.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss 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 Group expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Group estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

The Group measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses. 12-month expected credit losses are portion of the life-time expected credit losses and represent the lifetime cash shortfalls that will result if default occurs within the 12 months after the reporting date and thus, are not cash shortfalls that are predicted over the next 12 months.

If the Group measured loss allowance for a financial instrument at lifetime expected credit loss model in the previous year, but determines at the end of a reporting year that the credit risk has not increased significantly since initial recognition due to improvement in credit quality as compared to the previous year, The Group again measures the loss allowance based on 12-month expected credit losses.

When making the assessment of whether there has been a significant increase in credit risk since initial recognition, the Group uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

For trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115, The Group always measures the loss allowance at an amount equal to lifetime expected credit losses.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Group has used a practical expedient as permitted under Ind AS 109. This expected credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward-looking information.

The impairment requirements for the recognition and measurement of a loss allowance are equally applied to debt instruments at FVTOCI except that the loss allowance is recognised in other comprehensive income and is not reduced from the carrying amount in the balance sheet. The Group has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Group expects to recover the carrying amount of these assets.

#### f) Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant year. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter year, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in the consolidated statement of profit and loss and is included in the 'Other income' line item.

## 2. Financial liabilities and equity instruments

### a) Classification as debt or equity Debt and equity

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

### b) Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Group are recognised at the proceeds received, net of direct issue costs. Repurchase of the Group's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in Consolidated Statement of Profit and Loss on the purchase, sale, issue or cancellation of the Group's own equity instruments.

### c) Financial liabilities

Financial liabilities are classified as either financial liabilities 'at FVTPL' or 'other financial liabilities'.

#### Financial liabilities at FVTPL:

Financial liabilities are classified as at FVTPL when the financial liability is either held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

i. It has been incurred principally for the purpose of repurchasing it in the near term; or

ii. on initial recognition it is part of a portfolio of identified financial instruments that the Group manages together and has a recent actual pattern of short-term profit-taking; or

iii. it is a derivative that is not designated and effective as a hedging instrument. A financial liability other than a financial liability held for trading may be designated as at FVTPL upon initial recognition if:

iv. such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;

v. the financial liability forms part of a group of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the Group's documented risk management or investment strategy, and information about the grouping is provided internally on that basis; or

vi. it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL in accordance with Ind AS 109. Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in Consolidated Statement of Profit and Loss. The net gain or loss recognised in Consolidated Statement of Profit and Loss incorporates any interest paid on the financial liability and is included in the Consolidated Statement of Profit and Loss. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognised in OCI. The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the Consolidated Statement of Profit and Loss.

### d) Other financial liabilities:

The Group enters into deferred payment arrangements (acceptances) whereby overseas lenders such as banks and other financial institutions make payments to supplier's banks for import of raw materials and property, plant and equipment. The banks and financial institutions are subsequently repaid by the Group at a later date providing working capital benefits.



These arrangements are in the nature of credit extended in normal operating cycle and these arrangements for raw materials are recognised as Acceptances (under trade payables) and arrangements for property, plant and equipment are

recognised as other financial liabilities. Interest borne by the Group on such arrangements is accounted as finance cost. Other financial liabilities (including borrowings and trade and other payables) are subsequently measured at amortised cost using the effective interest method.

#### e) Impairment of Non-Financial Asset

At the end of each reporting year, the Company reviews the carrying amounts of its tangible assets and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

#### f) Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

The Board of directors of the Company has been identified as the Chief Operating Decision Maker which reviews and assesses the financial performance and makes the strategic decisions.

#### g) Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax.

##### i. Current tax

Current tax is the amount of expected tax payable based on the taxable profit for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961.

##### ii. Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at the end of each reporting year and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as a deferred tax asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting year.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

### iii. Current and deferred tax for the year

Current and deferred tax are recognised in profit and loss, except when they are relating to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

### O. Foreign Currency

The functional currency of the Company is determined on the basis of the primary economic environment in which it operates. The functional currency of the Company is Indian National Rupee (INR).

The transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting year, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

### P. Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources, that can be reliably estimated, will be required to settle such an obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

### Q. Onerous contracts

Present obligations arising under onerous contracts are recognised and measured as provisions. However, before a separate provision for an onerous contract is established, the Company recognises any write down that has occurred on assets dedicated to that contract. An onerous contract is considered to exist where the Company has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received from the contract. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it. The cost of fulfilling a contract comprises the costs that relate directly to the contract (i.e., both incremental costs and an allocation of costs directly related to contract activities).

### R. Cash and Cash Equivalent

Cash and cash equivalent in the Balance Sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to insignificant risk of changes in value.

For the purpose of the Statement of cash flows, cash and cash equivalent consists of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

## S. Earnings per Share

Basic earnings per share is computed by dividing the profit and loss after tax by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit or loss after tax as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive.

### Key sources of estimation uncertainty

In the course of applying the policies outlined in all notes under section b above, the Company is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the year of the revision and future year, if the revision affects current and future year.

## T. Key sources of estimation uncertainty

### i) Useful lives of property, plant and equipment

Management reviews the useful lives of property, plant and equipment at least once a year. Such lives are dependent upon an assessment of both the technical lives of the assets and also their likely economic lives based on various internal and external factors including relative efficiency and operating costs. This reassessment may result in change in depreciation and amortisation expected in future periods. The useful lives of property, plant and equipment are reviewed at least once a year. Such lives are dependent upon an assessment of both the technical lives of the assets, and also their likely economic lives based on various internal and external factors including relative efficiency, the operating conditions of the asset, anticipated technological changes, historical trend of plant load factor, historical planned and scheduled maintenance. It is possible that the estimates made based on existing experience are different from the actual outcomes and could cause a material adjustment to the carrying amount of property, plant and equipment.

### ii) Provisions and Contingencies:

In the normal course of business, contingent liabilities arise from litigations and claims. Potential liabilities that are possible but not probable of crystallising or are very difficult to quantify reliably are treated as contingent liabilities. Such contingent liabilities are disclosed in the notes but are not recognised. Potential liabilities that are remote are neither recognized nor disclosed as contingent liability. The management decides whether the matters needs to be classified as 'remote,' 'possible' or 'probable' based on expert advice, past judgements, terms of the contract, regulatory provisions etc.

### iii) Fair value measurements:

When the fair values of financial assets or financial liabilities recorded or disclosed in the Consolidated Financial Statements cannot be measured based on quoted prices in active markets, their fair values are measured using valuation techniques including the Discounted Cash Flows model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgements include consideration of inputs such as liquidity risk, credit risk and volatility.

### iv) Income Taxes:

Significant judgements are involved in determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions. In assessing the realizability of deferred tax assets arising from unused tax credits, the management considers convincing evidence about availability of sufficient taxable income against which such unused tax credits can be utilized. The amount of the deferred income tax assets considered realizable, however, could change if estimates of future taxable income changes in the future.

## v) Defined benefit plans:

The present value of defined benefit obligations are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual development in the future. These include the determination of the discount rate, future salary escalations and mortality rates etc. 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.

## vi) Impairment of goodwill:

Determining whether goodwill is impaired requires an estimation of the 'value in use' of the cash-generating units to which goodwill has been allocated. In considering the value in use, the management has made assumptions relating to useful lives of the cash generating units, plant availability, and plant load factor, useful life of the asset, additional capacity and capital cost approval from the regulators, expected renewals / extension of power purchase agreement / implementation agreement, input cost escalations operational margins and discount rates. Any subsequent changes to the cash flows due to changes in the above mentioned factors could impact the carrying value of the goodwill.

## vii) Expected credit loss:

The measurement of expected credit loss on financial assets is based on the evaluation of collectability and the management's judgement considering external and internal sources of information. A considerable amount of judgement is required in assessing the ultimate realization of the loans having regard to, the past collection history of each party and ongoing dealings with these parties, and assessment of their ability to pay the debt on designated dates.

## APPLICABILITY OF NEW INDIAN ACCOUNTING STANDARDS ('IND AS'), AMENDMENTS AND INTERPRETATIONS

The Ministry of Corporate Affairs ("MCA") through Companies (Indian Accounting Standards) Amendment Rules, 2020, has notified the following major amendments, which became applicable with effect from 1st April, 2020.

## Amendments to Ind AS 103- Business combinations

The Group has adopted the amendments to Ind AS 103 for the first time in the current year. The amendments clarify that while businesses usually have outputs, outputs are not required for an integrated set of activities and assets to qualify as a business. To be considered a business, an acquired set of activities and assets must include, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs.

The amendments remove the assessment of whether market participants are capable of replacing any missing inputs or processes and continuing to produce outputs. The amendments also introduce additional guidance that helps to determine whether a substantive process has been acquired.

The amendments introduce an optional concentration test that permits a simplified assessment of whether an acquired set of activities and assets is not a business. Under the optional concentration test, the acquired set of activities and assets is not a business if substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar assets. The amendments are applied prospectively to all business combinations and asset acquisitions for which the acquisition date is on or after 1st April, 2020.

The adoption of these amendments has not had any impact on the disclosures or reported amounts in these financial statements.

## Amendments to Ind AS 116 – Leases

The Group has adopted the amendments to Ind AS 116 for the first time in the current year. The amendments provide practical relief, subject to certain conditions, to lessees in accounting for rent concessions occurring as a direct consequence of COVID-19, by introducing a practical expedient to Ind AS 116. The practical expedient permits a lessee to elect not to assess whether a COVID-19-related rent concession is a lease modification. A lessee that makes this election shall account for any change in lease payments resulting from the COVID-19-related rent concession the same way it would account for the change applying Ind AS 116 if the change were not a lease modification.

The adoption of this amendments has not had any impact on the disclosures or reported amounts in these Consolidated

## Consolidated Financial Information.

## Amendment to Ind AS 1 and Ind AS 8 – Definition of “Material”

The Group has adopted the amendments to Ind AS 1 and Ind AS 8 for the first time in the current year. The amendments make the definition of material in Ind AS 1 easier to understand and are not intended to alter the underlying concept of materiality in Ind ASs. The concept of 'obscuring' material information with immaterial information has been included as part of the new definition. The threshold for materiality influencing users has been changed from 'could influence' to 'could reasonably be expected to influence'. The definition of material in Ind AS 8 has been replaced by a reference to the definition of material in Ind AS 1. In addition, the MCA amended other Standards that contain the definition of 'material' or refer to the term 'material' to ensure consistency.

The adoption of these amendments did not have any material impact on its evaluation of materiality in relation to the consolidated financial statements.

## 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



	<p>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.</p> <p>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.</p>
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.
	<p>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.</p> <p>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</p> <p>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.</p>
	As a Lessee - Right of use Asset (ROU)
	<p>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.</p>
	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.
	<p>(i) Financial assets or financial liabilities, at fair value through profit or loss.</p> <p>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.</p> <p>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.</p>
	<p>(ii) Cash flow hedge</p> <p>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.</p> <p>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.</p>
	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

	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss.</p>
	De-recognition of Financial Assets
	<p>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.</p> <p>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.</p> <p>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.</p>
	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
	<p>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.</p> <p>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.</p>
	De-recognition of Financial Liabilities
	<p>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.</p>
	c) Offsetting Financial Instruments
	<p>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.</p>
ix	Employee Benefits
a	Defined Contribution Plan
	<p>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.</p>
b	Defined Benefit Plan
	<p>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.</p>
c	Leave entitlement and compensated absences
	<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	Short-term Benefits
	<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	Termination benefits
	<p>Termination benefits are recognised as an expense as and when incurred.</p>
x	Cash and Cash Equivalents

	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.
xi	Borrowing Costs
	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. 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.
xii	Foreign Exchange Translation and Accounting of Foreign Exchange Transaction
a	Initial Recognition
	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.
b	Conversion
	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.
c	Treatment of Exchange Difference
	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.
xiii	Revenue Recognition
a	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
b	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. 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



d	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.
e	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.
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.
xiv	Government Grant
	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.
	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
xv	Taxes on Income
	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.
a	Current Income Tax
	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.
	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
b	Deferred Income Tax
	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.
	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.

	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.
xvi	Impairment of Non-Financial Assets
	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.
	Recoverable amount is determined:
	- 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.
	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.
	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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (7) [See below]	Textual information (8) [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 (9) [See below]	Textual information (10) [See below]

## Textual information (7)

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

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.

## Textual information (8)

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

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.

## Textual information (9)

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

Note 1 :

Notes to the Consolidated Financial Statement - Significant Accounting Policies

#### A. Group Background

Waaree Energies Limited (the 'Company') registered in India under Companies Act 1956, was incorporated in January 1990. The Company and its subsidiaries (collectively referred to as the 'Group') are primarily engaged in the business of manufacture of Solar Photo-voltaic Modules, setting up of Projects in solar space and sale of electricity. The registered office of the Company is located at 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai, Maharashtra - 400066, India with manufacturing plants located at Vapi, Nandigram, Chikili and Surat, Gujarat State, India.

#### B. Significant Accounting Policies

##### I. Basis of Preparation and Consolidated Financials

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.

##### II. Basis of Consolidation

The Consolidated Financial Statements incorporate the financial statements of the Company and entities controlled by the Company and its subsidiaries. Control is achieved where the Company:

a) has power over the investee

b) is exposed to, or has rights, to variable returns from its involvement with the investee; and

c) has the ability to use its power to affect its returns

The Company reassess whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss and other comprehensive income from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Consolidation procedure:

#### Subsidiary

a) Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.

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) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill.

d) Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

The Consolidated Financial Information of the Group include subsidiaries as stated in Financial statements

#### Associates

a) 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 associates shown on the face of the statement of profit and loss.

b) 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.

c) 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."

The Consolidated Financial Information of the Group include Associates as stated in financial statements.

### III. Summary of Significant Accounting Policies

The Consolidated Financial Information have been prepared in accordance with the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

a) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

b) Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

c) Level 3 inputs are unobservable inputs for the asset or liability.

#### Current & Non-Current Classification

The Group presents assets and liabilities in the balance sheet based on current / non-current classification.

An asset is classified as current when it satisfies any of the following criteria:

a) it is expected to be realised in, or is intended for sale or consumption in, the Group's normal operating cycle.

b) it is held primarily for the purpose of being traded;

c) it is expected to be realised within 12 months after the reporting date; or

d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

a) it is expected to be settled in the Company's normal operating cycle;

b) it is held primarily for the purpose of being traded;

c) it is due to be settled within 12 months after the reporting date; or the Group does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

Deferred tax assets and liabilities are classified as non-current only.

#### 1. Business Combination

Acquisitions of businesses are accounted for using the acquisition method. The consideration transferred in a business combination is measured at fair value, which is calculated as the sum of the acquisition-date fair values of the assets transferred by the Group, liabilities incurred by the Group to the former owners of the acquiree and the equity interests issued by the Group in exchange for control of the acquiree. Acquisition related costs are recognised in Consolidated Statement of Profit and Loss as incurred.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their fair value at the acquisition date, except that:

a) deferred tax assets or liabilities and liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Taxes and Ind AS 19 Employee Benefits respectively;

b) liabilities or equity instruments related to share based payment arrangements of the acquiree or share-based payment arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date; and

c) assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.

Goodwill is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed.

If the net of the acquisition-date amounts of the identifiable assets acquired and liabilities assumed exceeds the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree and the fair value of the acquirer's previously held interest in the acquiree (if any), the excess, after reassessment, is recognised in capital reserve through other comprehensive income or directly depending on whether there exists clear evidence of the underlying reason for classifying the business combination as a bargain purchase.

When the consideration transferred by the Group in a business combination includes a contingent consideration arrangement, the contingent consideration is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Changes in fair value of the contingent consideration that qualify as measurement period adjustments are adjusted retrospectively, with corresponding adjustments against Goodwill/capital reserve. Measurement period adjustments are adjustments that arise from additional information obtained during the 'measurement period' (which cannot exceed one year from the acquisition date) about facts and circumstances that existed at the acquisition date.

The subsequent accounting for changes in the fair value of the contingent consideration that do not qualify as measurement period adjustments depends on how the contingent consideration is classified. Contingent consideration that is classified as equity is not remeasured at subsequent reporting dates and its subsequent settlement is accounted for within equity. Other contingent consideration is remeasured to fair value at subsequent reporting dates with changes in fair value recognised in profit or loss

When a business combination is achieved in stages, the Group's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date (i.e. the date when the Group obtains control) and the resulting gain or loss, if any, is recognised in the Consolidated Statement of Profit and Loss. Amounts arising from interests in the acquiree prior to the acquisition date that have previously been recognized in other comprehensive income are reclassified to profit or loss where such treatment would be appropriate if that interest were disposed of.

Business combinations involving entities or businesses under common control are accounted for using the pooling of interest method.

## 2. Goodwill

Goodwill is initially recognised and measured as set out above.

Goodwill is not amortised but is reviewed for impairment at least annually. For the purposes of impairment testing, goodwill is allocated to each of the Group's cash-generating units or groups of cash-generating units that is expected to benefit from the synergies of the combination.

A cash-generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognized in the Consolidated Statement of Profit and Loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

On disposal of the relevant cash-generating unit, the attributable amount of goodwill is included in the determination of the profit or loss on disposal.

The Group's policy for goodwill arising on the acquisition of an associate is described in consolidation procedure above.

### 3. Revenue Recognition

#### A. Sale of Goods

The Group recognises revenue when control over the promised goods or services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services.

The Group has generally concluded that it is the principal in its revenue arrangements as it typically controls the goods or services before transferring them to the customer.

Revenue is adjusted for variable consideration such as discounts, rebates, refunds, credits, price concessions, incentives, or other similar items in a contract when they are highly probable to be provided. The amount of revenue excludes any amount collected on behalf of third parties.

The Group recognises revenue generally at the point in time when the products are delivered to customer or when it is delivered to a carrier for export sale, which is when the control over product is transferred to the customer. In contracts where freight is arranged by the Group and recovered from the customers, the same is treated as a separate performance obligation and revenue is recognised when such freight services are rendered.

In revenue arrangements with multiple performance obligations, the Group accounts for individual products and services separately if they are distinct – i.e. if a product or service is separately identifiable from other items in the arrangement and if a customer can benefit from it. The consideration is allocated between separate products and services in the arrangement based on their stand-alone selling prices. Revenue from sale of by products are included in revenue.

#### B. Construction contracts

When the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured based on the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs, except where this would not be representative of the stage of completion. Variations in contract work, claims and incentives payments are included to the extent that the amount can be measured reliably and its receipt is considered probable.

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract cost incurred that it is probable will be recoverable. Contract costs are recognised as an expense in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

#### C. Sale of Electricity

Revenue from contracts with customers is recognised when control of the goods (power) or services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for transferring promised goods or services having regard to the terms of the Power Purchase Agreements, relevant tariff regulations and the tariff orders by the regulator, as applicable, and contracts for services.

#### Contract balances

##### 1. Contract assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Group performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration.

##### 2. Trade receivables

A receivable is recognised when the goods are delivered and to the extent that it has an unconditional contractual right to



receive cash or other financial assets (i.e., only the passage of time is required before payment of the consideration is due).

### 3. Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract including Advance received from Customer

### 4. Refund liabilities

A refund liability is the obligation to refund some or all of the consideration received (or receivable) from the customer and is measured at the amount the Company ultimately expects it will have to return to the customer including volume rebates and discounts. The Company updates its estimates of refund liabilities at the end of each reporting period.

### D. Dividend and interest income

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably).

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

### E. Property, Plant and Equipment

The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to the Statement of Profit and Loss in the year in which the costs are incurred. Major shut-down and overhaul expenditure is capitalised as the activities undertaken improves the economic benefits expected to arise from the asset.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in Statement of Profit and Loss.

Assets in the course of construction are capitalised in the assets under Capital work in progress. At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences. Costs associated with the commissioning of an asset and any obligatory decommissioning costs are capitalised where the asset is available for use but incapable of operating at normal levels until a year of commissioning has been completed. Revenue (net of cost) generated from production during the trial period is capitalised.

Property, plant and equipment except freehold land held for use in the production, supply or administrative purposes, are stated in the consolidated balance sheet at cost less accumulated depreciation and accumulated impairment losses, if any.

The Group has elected to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements on transition to Ind AS measured as per the previous GAAP and use that as its deemed cost as at the date of transition.

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation is recognised so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using straight-line method as per the useful life prescribed in



Schedule II to the Companies Act, 2013 except in respect of following categories of assets located in India, in whose case

the life of the assets has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

#### Class of Assets

##### Plant and Machinery - 5 to 10 Years

When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Freehold land and leasehold land where the lease is convertible to freehold land under lease agreements at future dates at no additional cost, are not depreciated.

Major overhaul costs are depreciated over the estimated life of the economic benefit derived from the overhaul. The carrying amount of the remaining previous overhaul cost is charged to the Statement of Profit and Loss if the next overhaul is undertaken earlier than the previously estimated life of the economic benefit.

The Group reviews the residual value, useful lives and depreciation method annually and, if expectations differ from previous estimates, the change is accounted for as a change in accounting estimate on a prospective basis.

#### F. Intangible Assets

Intangible assets with finite and infinite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives.

##### Useful lives of intangible assets

Estimated useful lives of the intangible assets are as follows:

#### Class of Assets

Solar Power Plant - 25 years

Computer Software - 3 years

#### G. Investment Property

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

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition. In determining the amount of derecognition from the derecognition of investment properties the Group considers the effects of variable consideration, existence of a significant financing component, non-cash consideration, and consideration payable to the buyer (if any).

Fair value as disclosed in notes are determined based on valuations derived by an Independent valuer.

#### H. Borrowing Cost

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

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

## I. Inventories

Inventories are stated at the lower of cost and net realisable value.

Cost of raw materials include cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost of finished goods and work in progress include cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs. Cost of traded goods include purchase cost and inward freight.

Costs of inventories are determined on weighted average basis. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

At each physical verification of inventory carried from time to time, provision for obsolete, slow moving and defective inventory is charged through profit and loss account. Adjustments for deficit and surplus inventory is also provided for at the time of physical verification.

## J. Service Concession arrangements

### 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 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.

## K. Leases

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

### The Group as a lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of use assets representing the right to use the underlying assets.

## Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received.

The recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term is as follows:

### Class of Assets

Factory Premises - 3 to 11 Years

Office and other premises - 10 to 11 Years

### Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term.

In calculating the present value of lease payments, the Group uses the incremental borrowing rate at the lease commencement date if the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

### Short-term leases

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option).

## L. Employee Benefit Expenses

### a) Short term employee benefits:

A liability is recognised for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service. Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

### b) Long term employee benefits:

Liabilities recognised in respect of long term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Group in respect of services provided by employees up to the reporting date. The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

### c) Retirement benefit costs and termination benefits:

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

## d) Defined contribution plans:

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions. Payments made to state managed retirement benefit plans are accounted for as payments to defined contribution plans where the Group's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.

## e) Defined benefit plans:

For defined benefit retirement benefit plans, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at the end of each annual reporting period. Remeasurements comprising actuarial gains and losses, the effect of the asset ceiling (if applicable) and the return on plan assets (excluding interest) are recognised immediately in the balance sheet with a charge or credit to other comprehensive income in the period in which they occur. Remeasurements recognised in other comprehensive income are not reclassified. Actuarial valuations are being carried out at the end of each annual reporting period for defined benefit plans.

The retirement benefit obligation recognised in the consolidated balance sheet represents the deficit or surplus in the Group's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

The Group pays gratuity to the employees whoever has completed five years of service with the Group at the time of resignation/ superannuation. The gratuity is paid @ 15 days salary for each completed year of service as per the Payment of Gratuity Act, 1972.

## M. Government Grant

Government grants are not recognised until there is reasonable assurance that the Group will comply with the conditions attached to them and that the grants will be received.

Government grants are recognised in the Consolidated Statement of Profit and Loss on a systematic basis over the years in which the Group recognises as expenses the related costs for which the grants are intended to compensate or when performance obligations are met.

## N. Financial Instruments

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through Statement of Profit and Loss (FVTPL)) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in Consolidated Statement of Profit and Loss.

## 1. Financial assets

## a) Recognition and initial measurement

A financial asset is initially recognised at fair value and, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition or issue. Purchases and sales of financial assets are recognised on the trade date, which is the date on which the Group becomes a party to the contractual provisions of the instrument.

## b) Classification of financial assets

Financial assets are classified, at initial recognition and subsequently measured at amortised cost, fair value through other

comprehensive income (OCI) and fair value through profit and loss.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated at FVTPL:

a) The asset is held within a business model whose objective is to hold assets 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. A debt instrument is classified as FVTOCI only if it meets both of the following conditions and is not recognised at FVTPL;

b) The asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and

c) 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.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognised in the Other Comprehensive Income (OCI). However, the Group recognises interest income, impairment losses & reversals and foreign exchange gain or loss in the Consolidated Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to Consolidated Statement of Profit and Loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, the Group may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognised in the OCI. There is no recycling of the amounts from OCI to Consolidated Statement of Profit and Loss, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognised in the Consolidated Statement of Profit and Loss.

All other financial assets are classified as measured at FVTPL.

In addition, on initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVTOCI as at FVTPL if doing so eliminates or significantly reduces and accounting mismatch that would otherwise arise.

Financial assets at FVTPL are measured at fair value at the end of each reporting year, with any gains and losses arising on remeasurement recognised in consolidated statement of profit and loss. The net gain or loss recognised in consolidated statement of profit and loss incorporates any dividend or interest earned on the financial asset and is included in the other income' line item. Dividend on financial assets at FVTPL is recognised when:

a) The Group's right to receive the dividends is established,

b) It is probable that the economic benefits associated with the dividends will flow to the entity,

c) The dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

d) Derecognition of financial assets

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it

transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

#### e) Impairment

The Group applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, debt instruments at FVTOCI, lease receivables, trade receivables, and other contractual rights to receive cash or other financial asset, and financial guarantees not designated as at FVTPL.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss 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 Group expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Group estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

The Group measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses. 12-month expected credit losses are portion of the life-time expected credit losses and represent the lifetime cash shortfalls that will result if default occurs within the 12 months after the reporting date and thus, are not cash shortfalls that are predicted over the next 12 months.

If the Group measured loss allowance for a financial instrument at lifetime expected credit loss model in the previous year, but determines at the end of a reporting year that the credit risk has not increased significantly since initial recognition due to improvement in credit quality as compared to the previous year, The Group again measures the loss allowance based on 12-month expected credit losses.

When making the assessment of whether there has been a significant increase in credit risk since initial recognition, the Group uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

For trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115, The Group always measures the loss allowance at an amount equal to lifetime expected credit losses.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Group has used a practical expedient as permitted under Ind AS 109. This expected credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward-looking information.

The impairment requirements for the recognition and measurement of a loss allowance are equally applied to debt instruments at FVTOCI except that the loss allowance is recognised in other comprehensive income and is not reduced from the carrying amount in the balance sheet. The Group has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Group expects to recover the carrying amount of these assets.

#### f) Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant year. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter year, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in the consolidated statement of profit and loss and is included in the 'Other income' line item.

## 2. Financial liabilities and equity instruments

### a) Classification as debt or equity Debt and equity

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

### b) Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Group are recognised at the proceeds received, net of direct issue costs. Repurchase of the Group's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in Consolidated Statement of Profit and Loss on the purchase, sale, issue or cancellation of the Group's own equity instruments.

### c) Financial liabilities

Financial liabilities are classified as either financial liabilities 'at FVTPL' or 'other financial liabilities'.

#### Financial liabilities at FVTPL:

Financial liabilities are classified as at FVTPL when the financial liability is either held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

i. It has been incurred principally for the purpose of repurchasing it in the near term; or

ii. on initial recognition it is part of a portfolio of identified financial instruments that the Group manages together and has a recent actual pattern of short-term profit-taking; or

iii. it is a derivative that is not designated and effective as a hedging instrument. A financial liability other than a financial liability held for trading may be designated as at FVTPL upon initial recognition if:

iv. such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;

v. the financial liability forms part of a group of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the Group's documented risk management or investment strategy, and information about the grouping is provided internally on that basis; or

vi. it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL in accordance with Ind AS 109. Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in Consolidated Statement of Profit and Loss. The net gain or loss recognised in Consolidated Statement of Profit and Loss incorporates any interest paid on the financial liability and is included in the Consolidated Statement of Profit and Loss. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognised in OCI. The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the Consolidated Statement of Profit and Loss.

### d) Other financial liabilities:

The Group enters into deferred payment arrangements (acceptances) whereby overseas lenders such as banks and other financial institutions make payments to supplier's banks for import of raw materials and property, plant and equipment. The banks and financial institutions are subsequently repaid by the Group at a later date providing working capital benefits.



These arrangements are in the nature of credit extended in normal operating cycle and these arrangements for raw materials are recognised as Acceptances (under trade payables) and arrangements for property, plant and equipment are

recognised as other financial liabilities. Interest borne by the Group on such arrangements is accounted as finance cost. Other financial liabilities (including borrowings and trade and other payables) are subsequently measured at amortised cost using the effective interest method.

#### e) Impairment of Non-Financial Asset

At the end of each reporting year, the Company reviews the carrying amounts of its tangible assets and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

#### f) Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

The Board of directors of the Company has been identified as the Chief Operating Decision Maker which reviews and assesses the financial performance and makes the strategic decisions.

#### g) Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax.

##### i. Current tax

Current tax is the amount of expected tax payable based on the taxable profit for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961.

##### ii. Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at the end of each reporting year and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as a deferred tax asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting year.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

### iii. Current and deferred tax for the year

Current and deferred tax are recognised in profit and loss, except when they are relating to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

### O. Foreign Currency

The functional currency of the Company is determined on the basis of the primary economic environment in which it operates. The functional currency of the Company is Indian National Rupee (INR).

The transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting year, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

### P. Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources, that can be reliably estimated, will be required to settle such an obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

### Q. Onerous contracts

Present obligations arising under onerous contracts are recognised and measured as provisions. However, before a separate provision for an onerous contract is established, the Company recognises any write down that has occurred on assets dedicated to that contract. An onerous contract is considered to exist where the Company has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received from the contract. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it. The cost of fulfilling a contract comprises the costs that relate directly to the contract (i.e., both incremental costs and an allocation of costs directly related to contract activities).

### R. Cash and Cash Equivalent

Cash and cash equivalent in the Balance Sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to insignificant risk of changes in value.

For the purpose of the Statement of cash flows, cash and cash equivalent consists of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

## S. Earnings per Share

Basic earnings per share is computed by dividing the profit and loss after tax by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit or loss after tax as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive.

### Key sources of estimation uncertainty

In the course of applying the policies outlined in all notes under section b above, the Company is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the year of the revision and future year, if the revision affects current and future year.

## T. Key sources of estimation uncertainty

### i) Useful lives of property, plant and equipment

Management reviews the useful lives of property, plant and equipment at least once a year. Such lives are dependent upon an assessment of both the technical lives of the assets and also their likely economic lives based on various internal and external factors including relative efficiency and operating costs. This reassessment may result in change in depreciation and amortisation expected in future periods. The useful lives of property, plant and equipment are reviewed at least once a year. Such lives are dependent upon an assessment of both the technical lives of the assets, and also their likely economic lives based on various internal and external factors including relative efficiency, the operating conditions of the asset, anticipated technological changes, historical trend of plant load factor, historical planned and scheduled maintenance. It is possible that the estimates made based on existing experience are different from the actual outcomes and could cause a material adjustment to the carrying amount of property, plant and equipment.

### ii) Provisions and Contingencies:

In the normal course of business, contingent liabilities arise from litigations and claims. Potential liabilities that are possible but not probable of crystallising or are very difficult to quantify reliably are treated as contingent liabilities. Such contingent liabilities are disclosed in the notes but are not recognised. Potential liabilities that are remote are neither recognized nor disclosed as contingent liability. The management decides whether the matters needs to be classified as 'remote,' 'possible' or 'probable' based on expert advice, past judgements, terms of the contract, regulatory provisions etc.

### iii) Fair value measurements:

When the fair values of financial assets or financial liabilities recorded or disclosed in the Consolidated Financial Statements cannot be measured based on quoted prices in active markets, their fair values are measured using valuation techniques including the Discounted Cash Flows model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgements include consideration of inputs such as liquidity risk, credit risk and volatility.

### iv) Income Taxes:

Significant judgements are involved in determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions. In assessing the realizability of deferred tax assets arising from unused tax credits, the management considers convincing evidence about availability of sufficient taxable income against which such unused tax credits can be utilized. The amount of the deferred income tax assets considered realizable, however, could change if estimates of future taxable income changes in the future.

## v) Defined benefit plans:

The present value of defined benefit obligations are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual development in the future. These include the determination of the discount rate, future salary escalations and mortality rates etc. 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.

## vi) Impairment of goodwill:

Determining whether goodwill is impaired requires an estimation of the 'value in use' of the cash-generating units to which goodwill has been allocated. In considering the value in use, the management has made assumptions relating to useful lives of the cash generating units, plant availability, and plant load factor, useful life of the asset, additional capacity and capital cost approval from the regulators, expected renewals / extension of power purchase agreement / implementation agreement, input cost escalations operational margins and discount rates. Any subsequent changes to the cash flows due to changes in the above mentioned factors could impact the carrying value of the goodwill.

## vii) Expected credit loss:

The measurement of expected credit loss on financial assets is based on the evaluation of collectability and the management's judgement considering external and internal sources of information. A considerable amount of judgement is required in assessing the ultimate realization of the loans having regard to, the past collection history of each party and ongoing dealings with these parties, and assessment of their ability to pay the debt on designated dates.

## APPLICABILITY OF NEW INDIAN ACCOUNTING STANDARDS ('IND AS'), AMENDMENTS AND INTERPRETATIONS

The Ministry of Corporate Affairs ("MCA") through Companies (Indian Accounting Standards) Amendment Rules, 2020, has notified the following major amendments, which became applicable with effect from 1st April, 2020.

## Amendments to Ind AS 103- Business combinations

The Group has adopted the amendments to Ind AS 103 for the first time in the current year. The amendments clarify that while businesses usually have outputs, outputs are not required for an integrated set of activities and assets to qualify as a business. To be considered a business, an acquired set of activities and assets must include, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs.

The amendments remove the assessment of whether market participants are capable of replacing any missing inputs or processes and continuing to produce outputs. The amendments also introduce additional guidance that helps to determine whether a substantive process has been acquired.

The amendments introduce an optional concentration test that permits a simplified assessment of whether an acquired set of activities and assets is not a business. Under the optional concentration test, the acquired set of activities and assets is not a business if substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar assets. The amendments are applied prospectively to all business combinations and asset acquisitions for which the acquisition date is on or after 1st April, 2020.

The adoption of these amendments has not had any impact on the disclosures or reported amounts in these financial statements.

## Amendments to Ind AS 116 – Leases

The Group has adopted the amendments to Ind AS 116 for the first time in the current year. The amendments provide practical relief, subject to certain conditions, to lessees in accounting for rent concessions occurring as a direct consequence of COVID-19, by introducing a practical expedient to Ind AS 116. The practical expedient permits a lessee to elect not to assess whether a COVID-19-related rent concession is a lease modification. A lessee that makes this election shall account for any change in lease payments resulting from the COVID-19-related rent concession the same way it would account for the change applying Ind AS 116 if the change were not a lease modification.

The adoption of this amendments has not had any impact on the disclosures or reported amounts in these Consolidated

## Consolidated Financial Information.

## Amendment to Ind AS 1 and Ind AS 8 – Definition of “Material”

The Group has adopted the amendments to Ind AS 1 and Ind AS 8 for the first time in the current year. The amendments make the definition of material in Ind AS 1 easier to understand and are not intended to alter the underlying concept of materiality in Ind ASs. The concept of 'obscuring' material information with immaterial information has been included as part of the new definition. The threshold for materiality influencing users has been changed from 'could influence' to 'could reasonably be expected to influence'. The definition of material in Ind AS 8 has been replaced by a reference to the definition of material in Ind AS 1. In addition, the MCA amended other Standards that contain the definition of 'material' or refer to the term 'material' to ensure consistency.

The adoption of these amendments did not have any material impact on its evaluation of materiality in relation to the consolidated financial statements.

## Textual information (10)

## 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



	<p>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.</p> <p>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.</p>
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.
	<p>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.</p> <p>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</p> <p>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.</p>
	As a Lessee - Right of use Asset (ROU)
	<p>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.</p>
	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.
	<p>(i) Financial assets or financial liabilities, at fair value through profit or loss.</p> <p>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.</p> <p>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.</p>
	<p>(ii) Cash flow hedge</p> <p>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.</p> <p>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.</p>
	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

	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss.</p>
	De-recognition of Financial Assets
	<p>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.</p> <p>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.</p> <p>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.</p>
	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
	<p>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.</p> <p>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.</p>
	De-recognition of Financial Liabilities
	<p>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.</p>
	c) Offsetting Financial Instruments
	<p>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.</p>
ix	Employee Benefits
a	Defined Contribution Plan
	<p>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.</p>
b	Defined Benefit Plan
	<p>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.</p>
c	Leave entitlement and compensated absences
	<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	Short-term Benefits
	<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	Termination benefits
	<p>Termination benefits are recognised as an expense as and when incurred.</p>
x	Cash and Cash Equivalents

	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.
xi	Borrowing Costs
	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. 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.
xii	Foreign Exchange Translation and Accounting of Foreign Exchange Transaction
a	Initial Recognition
	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.
b	Conversion
	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.
c	Treatment of Exchange Difference
	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.
xiii	Revenue Recognition
a	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
b	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. 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



d	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.
e	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.
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.
xiv	Government Grant
	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.
	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
xv	Taxes on Income
	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.
a	Current Income Tax
	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.
	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
b	Deferred Income Tax
	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.
	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.

	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.
xvi	Impairment of Non-Financial Assets
	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.
	Recoverable amount is determined:
	- 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.
	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.
	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

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

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

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	416,06,93,468	150,42,77,653		416,06,93,468
Acquisitions through business combinations, property, plant and equipment	0	12,97,59,300		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	-38,76,84,083	-28,28,42,357		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-38,76,84,083	-28,28,42,357		
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	78,79,845	4,68,10,939		97,57,775
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	78,79,845	4,68,10,939		97,57,775

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	82,97,22,308	39,710		85,19,91,975
Total increase (decrease) in property, plant and equipment	293,54,07,232	130,43,43,947		329,89,43,718
Property, plant and equipment at end of period	564,68,99,292	271,14,92,060	140,71,48,113	688,34,15,793

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	150,42,77,653			
Acquisitions through business combinations, property, plant and equipment	12,97,59,300			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			38,76,84,083	28,28,42,357
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			38,76,84,083	28,28,42,357
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	6,53,28,820		18,77,930	1,85,17,881
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	6,53,28,820		18,77,930	1,85,17,881
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	41,362		2,22,69,667	1,652

Total increase (decrease) in property, plant and equipment	156,86,66,771		36,35,36,486	26,43,22,824
Property, plant and equipment at end of period	358,44,72,075	201,58,05,304	123,65,16,501	87,29,80,015

## 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		6,83,31,721	22,97,48,262	
Acquisitions through business combinations, property, plant and equipment		0	57,46,969	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-8,78,92,946	-5,31,47,073	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-8,78,92,946	-5,31,47,073	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1,95,61,225	18,23,48,158	
Property, plant and equipment at end of period	60,86,57,191	47,76,15,799	49,71,77,024	31,48,28,866

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6,83,31,721	22,97,48,262		
Acquisitions through business combinations, property, plant and equipment	0	57,46,969		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				8,78,92,946
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				8,78,92,946
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0



Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	6,83,31,721	23,54,95,231		8,78,92,946
Property, plant and equipment at end of period	70,28,30,055	63,44,98,334	39,90,03,103	22,52,14,256

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
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			409,23,61,747	127,45,29,391
Acquisitions through business combinations, property, plant and equipment			0	12,40,12,331
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		-29,97,91,137	-22,96,95,284
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	5,31,47,073		-29,97,91,137	-22,96,95,284
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		78,79,845	4,68,10,939
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		78,79,845	4,68,10,939
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		82,97,22,308	39,710

Total increase (decrease) in property, plant and equipment	5,31,47,073		295,49,68,457	112,19,95,789
Property, plant and equipment at end of period	13,73,21,310	8,41,74,237	516,92,83,493	221,43,15,036

**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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		409,23,61,747	127,45,29,391	
Acquisitions through business combinations, property, plant and equipment		0	12,40,12,331	
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		97,57,775	6,53,28,820	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		97,57,775	6,53,28,820	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		85,19,91,975	41,362	
Total increase (decrease) in property, plant and equipment		323,06,11,997	133,31,71,540	
Property, plant and equipment at end of period	109,23,19,247	618,05,85,738	294,99,73,741	161,68,02,201

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	29,97,91,137	22,96,95,284		-3,69,487
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	29,97,91,137	22,96,95,284		-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	18,77,930	1,85,17,881		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	18,77,930	1,85,17,881		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	2,22,69,667	1,652		0

Total increase (decrease) in property, plant and equipment	27,56,43,540	21,11,75,751		-3,69,487
Property, plant and equipment at end of period	101,13,02,245	73,56,58,705	52,44,82,954	2,41,47,719

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3,69,487			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-3,69,487			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-3,69,487		0	0
Property, plant and equipment at end of period	2,45,17,206	2,48,86,693	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		3,69,487	3,69,487	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		3,69,487	3,69,487	
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		3,69,487	3,69,487	
Property, plant and equipment at end of period	2,52,56,217	11,08,498	7,39,011	3,69,524

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	143,97,59,991	0		143,97,59,991
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	143,97,59,991	0		143,97,59,991
Property, plant and equipment at end of period	149,87,71,598	5,90,11,607	5,90,11,607	149,87,71,598

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			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	0		0	0
Property, plant and equipment at end of period	5,90,11,607	5,90,11,607	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		6,68,31,592	22,97,48,262	
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		-8,21,15,036	-4,81,59,729	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-8,21,15,036	-4,81,59,729	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1,52,83,444	18,15,88,533	
Property, plant and equipment at end of period	0	44,10,43,604	45,63,27,048	27,47,38,515

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6,68,31,592	22,97,48,262		
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				8,21,15,036
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				8,21,15,036
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	6,68,31,592	22,97,48,262		8,21,15,036
Property, plant and equipment at end of period	61,75,86,569	55,07,54,977	32,10,06,715	17,65,42,965

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			58,47,64,677	4,62,28,874
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		-32,25,303	-24,28,612
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	4,81,59,729		-32,25,303	-24,28,612
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		4,95,01,738	0



Total increase (decrease) in property, plant and equipment	4,81,59,729		53,20,37,636	4,38,00,262
Property, plant and equipment at end of period	9,44,27,929	4,62,68,200	61,96,43,757	8,76,06,121

**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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		58,47,64,677	4,62,28,874	
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		5,05,52,035	0	
Total increase (decrease) in property, plant and equipment		53,42,12,642	4,62,28,874	
Property, plant and equipment at end of period	4,38,05,859	64,62,12,897	11,20,00,255	6,57,71,381

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				5,40,25,182
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	32,25,303	24,28,612		-1,81,44,041
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	32,25,303	24,28,612		-1,81,44,041
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	10,50,297	0		0
Total increase (decrease) in property, plant and equipment	21,75,006	24,28,612		3,58,81,141
Property, plant and equipment at end of period	2,65,69,140	2,43,94,134	2,19,65,522	9,44,86,965

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		5,40,25,182	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	-1,44,07,447			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-1,44,07,447			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-1,44,07,447		5,40,25,182	0
Property, plant and equipment at end of period	5,86,05,824	7,30,13,271	14,12,77,981	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] Accumulated depreciation and impairment [Member]			
	Gross carrying amount [Member] 31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1,81,44,041	1,44,07,447	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		1,81,44,041	1,44,07,447	
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		1,81,44,041	1,44,07,447	
Property, plant and equipment at end of period	8,72,52,799	4,67,91,016	2,86,46,975	1,42,39,528

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	4,62,28,874		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	-4,38,588	-3,80,349		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-4,38,588	-3,80,349		
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	4,95,01,738	0		5,05,52,035

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

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4,62,28,874			
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			4,38,588	3,80,349
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			4,38,588	3,80,349
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		10,50,297	0



Total increase (decrease) in property, plant and equipment	4,62,28,874		-6,11,709	3,80,349
Property, plant and equipment at end of period	5,05,52,035	43,23,161	0	6,11,709

## 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,28,06,410	22,97,48,262	
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		-6,39,70,995	-3,37,52,282	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-6,39,70,995	-3,37,52,282	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-5,11,64,585	19,59,95,980	
Property, plant and equipment at end of period	2,31,360	34,65,56,639	39,77,21,224	20,17,25,244

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,28,06,410	22,97,48,262		
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				6,39,70,995
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				6,39,70,995
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	1,28,06,410	22,97,48,262		6,39,70,995
Property, plant and equipment at end of period	47,63,08,588	46,35,02,178	23,37,53,916	12,97,51,949

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			58,47,64,677	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		-27,86,715	-20,48,263
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	3,37,52,282		-27,86,715	-20,48,263
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	3,37,52,282		58,19,77,962	-20,48,263
Property, plant and equipment at end of period	6,57,80,954	3,20,28,672	61,96,43,757	3,76,65,795

**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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		58,47,64,677	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		58,47,64,677	0	
Property, plant and equipment at end of period	3,97,14,058	64,62,12,897	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				177,62,59,997
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	27,86,715	20,48,263		-24,35,98,874
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	27,86,715	20,48,263		-24,35,98,874
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		13,594
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		13,594
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	27,86,715	20,48,263		153,26,47,529
Property, plant and equipment at end of period	2,65,69,140	2,37,82,425	2,17,34,162	213,38,86,685

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4,81,70,455		177,62,59,997	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			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-19,85,55,360			
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	4,66,26,028		17,000	5,61,32,490
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	4,66,26,028		17,000	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		177,62,42,997	10,18,47,638
Property, plant and equipment at end of period	60,12,39,156	68,84,40,416	299,06,57,324	121,44,14,327

**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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		24,35,98,874	19,85,55,360	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		24,35,98,874	19,85,55,360	
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	
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		3,406	95,06,462	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		3,406	95,06,462	
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		24,35,95,468	18,90,48,898	
Property, plant and equipment at end of period	111,25,66,689	85,67,70,639	61,31,75,171	42,41,26,273

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	177,62,59,997	4,81,70,455		177,62,59,997
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	-24,35,98,874	-19,85,55,360		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-24,35,98,874	-19,85,55,360		
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	13,594	4,66,26,028		17,000
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	13,594	4,66,26,028		17,000
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	153,26,47,529	-8,72,01,260		177,62,42,997
Property, plant and equipment at end of period	213,38,86,685	60,12,39,156	68,84,40,416	299,06,57,324

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4,81,70,455			
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			24,35,98,874	19,85,55,360
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			24,35,98,874	19,85,55,360
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	5,61,32,490		3,406	95,06,462
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	5,61,32,490		3,406	95,06,462
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	10,18,47,638		24,35,95,468	18,90,48,898
Property, plant and equipment at end of period	121,44,14,327	111,25,66,689	85,67,70,639	61,31,75,171

## 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3,30,89,248	8,76,082	
Acquisitions through business combinations, property, plant and equipment		0	17,95,994	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-26,60,268	-18,35,063	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-26,60,268	-18,35,063	
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	72,860	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	72,860	



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		3,04,28,980	7,64,153	
Property, plant and equipment at end of period	42,41,26,273	4,30,93,917	1,26,64,937	1,19,00,784

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,30,89,248	8,76,082		
Acquisitions through business combinations, property, plant and equipment	0	17,95,994		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				26,60,268
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				26,60,268
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	81,390		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	81,390		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	3,30,89,248	25,90,686		26,60,268
Property, plant and equipment at end of period	5,64,97,709	2,34,08,461	2,08,17,775	1,34,03,792

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			18,00,000	56,19,734
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	18,35,063		-34,77,053	-26,88,349
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	18,35,063		-34,77,053	-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	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	8,530		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	8,530		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	18,26,533		-16,77,053	29,31,385
Property, plant and equipment at end of period	1,07,43,524	89,16,991	1,57,11,556	1,73,88,609

**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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		18,00,000	56,19,734	
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		18,00,000	56,19,734	
Property, plant and equipment at end of period	1,44,57,224	3,29,23,452	3,11,23,452	2,55,03,718

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				18,00,000
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	34,77,053	26,88,349		-34,77,053
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	34,77,053	26,88,349		-34,77,053
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	34,77,053	26,88,349		-16,77,053
Property, plant and equipment at end of period	1,72,11,896	1,37,34,843	1,10,46,494	1,57,11,556

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	56,19,734		18,00,000	56,19,734
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-26,88,349			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-26,88,349			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0



Total increase (decrease) in property, plant and equipment	29,31,385		18,00,000	56,19,734
Property, plant and equipment at end of period	1,73,88,609	1,44,57,224	3,29,23,452	3,11,23,452

**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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		34,77,053	26,88,349	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		34,77,053	26,88,349	
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		34,77,053	26,88,349	
Property, plant and equipment at end of period	2,55,03,718	1,72,11,896	1,37,34,843	1,10,46,494

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,82,21,492	17,30,975		1,82,21,492
Acquisitions through business combinations, property, plant and equipment	0	8,21,667		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	-22,28,140	-16,36,887		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-22,28,140	-16,36,887		
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	1,12,051		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	1,12,051		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	4,410		0

Total increase (decrease) in property, plant and equipment	1,59,93,352	7,99,294		1,82,21,492
Property, plant and equipment at end of period	2,18,21,761	58,28,409	50,29,115	3,23,54,736

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	17,30,975			
Acquisitions through business combinations, property, plant and equipment	8,21,667			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			22,28,140	16,36,887
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			22,28,140	16,36,887
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	1,32,400		0	20,349
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1,32,400		0	20,349
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	4,562		0	152

Total increase (decrease) in property, plant and equipment	24,15,680		22,28,140	16,16,386
Property, plant and equipment at end of period	1,41,33,244	1,17,17,564	1,05,32,975	83,04,835

## 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,08,03,878	5,98,125	
Acquisitions through business combinations, property, plant and equipment		0	47,719	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-41,18,369	-33,81,225	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-41,18,369	-33,81,225	
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		14,374	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		14,374	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	35,300	
Total increase (decrease) in property, plant and equipment		66,71,135	-27,70,681	
Property, plant and equipment at end of period	66,88,449	1,06,52,974	39,81,839	67,52,520

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,08,03,878	5,98,125		
Acquisitions through business combinations, property, plant and equipment	0	47,719		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				41,18,369
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				41,18,369
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	16,34,360	89,82,540		16,19,986
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	16,34,360	89,82,540		16,19,986
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	36,800		0
Total increase (decrease) in property, plant and equipment	91,69,518	-83,73,496		24,98,383
Property, plant and equipment at end of period	3,19,39,941	2,27,70,423	3,11,43,919	2,12,86,967

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			15,00,129	0
Acquisitions through business combinations, property, plant and equipment			0	57,46,969
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		-54,08,423	-46,17,857
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	33,81,225		-54,08,423	-46,17,857
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	89,82,540		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	89,82,540		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	1,500		0	0

Total increase (decrease) in property, plant and equipment	-56,02,815		-39,08,294	11,29,112
Property, plant and equipment at end of period	1,87,88,584	2,43,91,399	1,24,24,476	1,63,32,770

**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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		15,00,129	0	
Acquisitions through business combinations, property, plant and equipment		0	57,46,969	
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		15,00,129	57,46,969	
Property, plant and equipment at end of period	1,52,03,658	5,99,87,269	5,84,87,140	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				22,76,62,464
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	54,08,423	46,17,857		-4,04,83,130
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	54,08,423	46,17,857		-4,04,83,130
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		78,51,877
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		78,51,877
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		78,02,20,570
Total increase (decrease) in property, plant and equipment	54,08,423	46,17,857		-60,08,93,113
Property, plant and equipment at end of period	4,75,62,793	4,21,54,370	3,75,36,513	82,57,01,245

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	117,13,05,146		22,76,62,464	117,13,05,146
Acquisitions through business combinations, property, plant and equipment	1,15,37,278		0	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			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-1,91,69,788			
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		81,06,415	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		81,06,415	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		80,14,39,940	0

Total increase (decrease) in property, plant and equipment	116,36,72,636		-58,18,83,891	118,28,42,424
Property, plant and equipment at end of period	142,65,94,358	26,29,21,722	89,12,28,081	147,31,11,972

**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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		4,04,83,130	1,91,69,788	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		4,04,83,130	1,91,69,788	
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		2,54,538	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		2,54,538	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		2,12,19,370	0	
Total increase (decrease) in property, plant and equipment		1,90,09,222	1,91,69,788	
Property, plant and equipment at end of period	29,02,69,548	6,55,26,836	4,65,17,614	2,73,47,826

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical installations	Electrical installations		Electrical installations
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	22,76,62,464	117,13,05,146		22,76,62,464
Acquisitions through business combinations, property, plant and equipment	0	1,15,37,278		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	-4,04,83,130	-1,91,69,788		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-4,04,83,130	-1,91,69,788		
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	78,51,877	0		81,06,415
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	78,51,877	0		81,06,415
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	78,02,20,570	0		80,14,39,940
Total increase (decrease) in property, plant and equipment	-60,08,93,113	116,36,72,636		-58,18,83,891
Property, plant and equipment at end of period	82,57,01,245	142,65,94,358	26,29,21,722	89,12,28,081

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical installations		Electrical installations	Electrical installations
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			4,04,83,130	1,91,69,788
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			4,04,83,130	1,91,69,788
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		2,54,538	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		2,54,538	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		2,12,19,370	0
Total increase (decrease) in property, plant and equipment	118,28,42,424		1,90,09,222	1,91,69,788
Property, plant and equipment at end of period	147,31,11,972	29,02,69,548	6,55,26,836	4,65,17,614

**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]
	31/03/2020
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]	
Property, plant and equipment at end of period	2,73,47,826

**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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method
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

**[612100] Notes - Impairment of assets**

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property****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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about 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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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	0	1,39,97,276		0
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	68,83,186	0		68,83,186
Subsequent recognition of deferred tax assets, goodwill	0	0		0
Total increase (decrease) in goodwill	-68,83,186	1,39,97,276		-68,83,186
Goodwill at end of period	6,34,25,958	7,03,09,144	5,63,11,868	6,34,25,958



## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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			
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	1,39,97,276		0	0
Goodwill at end of period	7,03,09,144	5,63,11,868	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]
	31/03/2020
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Acquisitions through business combinations, goodwill	0	1,39,97,276	
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	68,83,186	0	
Subsequent recognition of deferred tax assets, goodwill	0	0	
Total increase (decrease) in goodwill	-68,83,186	1,39,97,276	
Goodwill at end of period	6,34,25,958	7,03,09,144	5,63,11,868

**[400900] Notes - Other intangible assets****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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	straight line 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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	71,86,991	1,47,18,999		71,86,991
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-35,48,051	-25,56,016		
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	36,38,940	1,21,62,983		71,86,991
Other intangible assets at end of period	6,57,81,711	6,21,42,771	4,99,79,788	9,49,62,964

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,47,18,999			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			35,48,051	25,56,016
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	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		35,48,051	-35,08,974
Other intangible assets at end of period	8,77,75,973	7,91,21,964	2,91,81,253	2,56,33,202

## 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]			
	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		71,86,991	1,47,18,999	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-35,48,051	-25,56,016	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		36,38,940	1,21,62,983	
Other intangible assets at end of period	2,91,42,176	6,57,81,711	6,21,42,771	4,99,79,788

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	71,86,991	1,47,18,999		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				35,48,051
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	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	71,86,991	86,54,009		35,48,051
Other intangible assets at end of period	9,49,62,964	8,77,75,973	7,91,21,964	2,91,81,253

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			99,000	8,15,500
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	25,56,016		-3,24,187	-1,14,810
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	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	-35,08,974		-2,25,187	7,00,690
Other intangible assets at end of period	2,56,33,202	2,91,42,176	5,48,587	7,73,774

## 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		99,000	8,15,500	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	60,64,990	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	60,64,990	
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		99,000	-52,49,490	
Other intangible assets at end of period	73,084	1,53,51,992	1,52,52,992	2,05,02,482



## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				70,87,991
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	3,24,187	1,14,810		-32,23,864
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	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	3,24,187	-59,50,180		38,64,127
Other intangible assets at end of period	1,48,03,405	1,44,79,218	2,04,29,398	6,52,33,124

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,39,03,499		70,87,991	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			
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	1,14,62,293		70,87,991	1,39,03,499
Other intangible assets at end of period	6,13,68,997	4,99,06,704	7,96,10,972	7,25,22,981

## 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		32,23,864	24,41,206	
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		32,23,864	24,41,206	
Other intangible assets at end of period	5,86,19,482	1,43,77,848	1,11,53,984	87,12,778

## 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	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	70,87,991	1,39,03,499		70,87,991
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-32,23,864	-24,41,206		
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	38,64,127	1,14,62,293		70,87,991
Other intangible assets at end of period	6,52,33,124	6,13,68,997	4,99,06,704	7,96,10,972

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	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			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			32,23,864	24,41,206
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	1,39,03,499		32,23,864	24,41,206
Other intangible assets at end of period	7,25,22,981	5,86,19,482	1,43,77,848	1,11,53,984

**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]
	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]	
Disclosure of detailed information about other intangible assets [Line items]	
Reconciliation of changes in other intangible assets [Abstract]	
Other intangible assets at end of period	87,12,778

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

**[611100] Notes - Financial instruments****Disclosure of 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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	1,043,54,02,876	785,90,67,200	1,043,54,02,876	785,90,67,200
Financial liabilities, at fair value	0	0	0	0

## 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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	703,79,81,198	461,16,72,868	16,05,97,695	47,92,53,668
Financial assets, at fair value	703,79,81,198	461,16,72,868	16,05,97,695	47,92,53,668
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	97,00,83,711	123,40,80,062	590,72,99,793	289,83,39,138
Financial assets, at fair value	97,00,83,711	123,40,80,062	590,72,99,793	289,83,39,138
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	590,72,99,793	289,83,39,138
Financial assets, at fair value	590,72,99,793	289,83,39,138
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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Types of interest rates [Axis]	Interest rate types [Member]	
	31/03/2022	31/03/2021
Disclosure of financial instruments by type of interest rate [Abstract]		
Disclosure of financial instruments by type of interest rate [Line items]		
Financial liabilities	1,043,54,02,876	785,90,67,200

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021
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	1,043,54,02,876	785,90,67,200
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	1,043,54,02,876	785,90,67,200

**[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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	0	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 Private Limited w.e.f October 1, 2016)	Csare Bonetti India Private Limited (Merged with Waaree Industries Private 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] 0	[shares] 60,000



## 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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	0
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

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	10,00,00,000	82,00,00,000
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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	Quoted	Quoted	Quoted	Quoted
Current investments	872	75,62,097	2,54,16,410	2,60,31,103
Basis of valuation of current investments	Textual information (11) [See below]	Textual information (12) [See below]	Textual information (13) [See below]	Textual information (14) [See below]
Name of body corporate in whom investment has been made	HDFC Liquid Fund (No of units March 31, 2022 : 0.21, No of Units March 31, 2021 : 1,882.205)	HDFC Liquid Fund	HDFC Low Duration Fund " (No of units March 31, 2022 : 543,065.400, No of Units March 31, 2021 : 5,78,340.395) "	HDFC Low Duration Fund
Number of shares of current investment made in body corporate	[shares] 0.21	[shares] 1,882.205	[shares] 5,43,065.4	[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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	Quoted	Quoted	Quoted	Quoted
Current investments	0	8,05,04,312	0	10,09,48,263
Basis of valuation of current investments	Textual information (15) [See below]	Textual information (16) [See below]	Textual information (17) [See below]	Textual information (18) [See below]
Name of body corporate in whom investment has been made	ABSLLF - Regular Plan Growth	ABSLLF - Regular Plan Growth	ABSL MMF - Regular Plan Growth	ABSL MMF - Regular Plan Growth
Number of shares of current investment made in body corporate	[shares] 0	[shares] 2,44,464.2782	[shares] 0	[shares] 3,45,253.9024

**Details of current investments [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of current investments [Axis]	Column 5		Column 6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	Quoted	Quoted	Quoted	Quoted
Current investments	0	3,86,29,378	0	8,07,69,552
Basis of valuation of current investments	Textual information (19) [See below]	Textual information (20) [See below]	Textual information (21) [See below]	Textual information (22) [See below]
Name of body corporate in whom investment has been made	HDFC MMF Regular Plan Growth	HDFC MMF Regular Plan Growth	HDFC MMF Regular Plan Growth	HDFC MMF Regular Plan Growth
Number of shares of current investment made in body corporate	[shares] 0	[shares] 8,802.2658	[shares] 0	[shares] 25,133.487

**Details of current investments [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification of current investments [Axis]	Column 7	Column 8
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted
Current investments	130,05,31,831	56,10,358
Basis of valuation of current investments	Textual information (23) [See below]	Textual information (24) [See below]
Name of body corporate in whom investment has been made	SBI liquid fund - direct growth " (No of Units March 31, 2022 : 390188,080, No of Units March 31, 2021 : Nil) "	SBI Overnight Fund Direct Growth " (No of Units March 31, 2022 : 1620.856, No of Units March 31, 2021 : Nil) "
Number of shares of current investment made in body corporate	[shares] 3,90,188.08	[shares] 1,620.856

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	133,15,59,471	33,44,44,705
Market value of quoted current investments	133,15,59,471	33,44,44,705
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

## 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.

## Textual information (16)

### 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 (17)

### **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 (18)

### **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 (19)

### **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 (20)

### **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 (21)

### **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 (22)

### **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 (23)

### **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 (24)

### 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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	700,25,94,696	67,85,75,354
Net cash flows from (used in) operating activities	700,25,94,696	67,85,75,354
Net cash flows from (used in) investing activities, continuing operations	-674,84,45,132	-227,03,18,590
Net cash flows from (used in) investing activities	-674,84,45,132	-227,03,18,590
Net cash flows from (used in) financing activities, continuing operations	100,95,16,820	138,04,84,956
Net cash flows from (used in) financing activities	100,95,16,820	138,04,84,956

### [400100] Notes - Equity share capital

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder			MAHAVIR THERMOEQUIP P LTD	MAHAVIR THERMOEQUIP P LTD
Permanent account number of shareholder			AAACM6110C	AAACM6110C
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 5,78,26,867	[shares] 5,78,26,867
Percentage of shareholding in company			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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	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] 1,92,81,212	[shares] 1,97,07,174	[shares] 1,53,31,944	[shares] 1,55,87,006
Percentage of shareholding in company	9.78%	10.00%	7.78%	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	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] 1,49,50,839	[shares] 1,51,89,901	[shares] 1,41,04,082	[shares] 1,40,43,144
Percentage of shareholding in company	7.58%	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Pankaj Chimanlal Doshi	Pankaj Chimanlal Doshi	Viren C. Doshi	Viren C. Doshi
Permanent account number of shareholder	AACPD8490P	AACPD8490P	AABPD0626Q	AABPD0626Q
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,46,16,384	[shares] 1,92,51,967	[shares] 1,09,54,007	[shares] 1,08,93,069
Percentage of shareholding in company	12.49%	9.77%	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
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]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 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	

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes

**[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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	188,88,11,019	197,12,90,304	9,00,000	0
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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	49,27,79,767	0	49,27,79,767
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	49,27,79,767	188,63,17,257	147,32,78,984
Nature of security [Abstract]				
Nature of security	Textual information (25) [See below]	Textual information (26) [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]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	188,63,17,257	147,32,78,984	188,63,17,257	147,32,78,984
Nature of security [Abstract]				
Nature of security			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]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	24,93,762	52,31,553	9,00,000	0
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]	Other loans and advances, others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	24,93,762	52,31,553	9,00,000	0
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]

..(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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	118,22,61,605	90,27,56,231	5,88,46,487	2,16,60,120
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]	Working capital loans from banks [Member]		Loans repayable on demand [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	82,17,35,804	37,70,95,357	36,05,25,801	52,56,60,874
Nature of security [Abstract]				
Nature of security	Current maturities of long term debt (refer note 20)	Current maturities of long term debt (refer note 20)		
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]

..(9)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand from banks [Member]		Intercompany borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	36,05,25,801	52,56,60,874	3,83,03,585	2,16,39,820
Nature of security [Abstract]				
Nature of security	Textual information (31) [See below]	Textual information (32) [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]**

..(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 directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,05,42,902	20,300	44,86,000	0
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]**

..(11)

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 others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2022	31/03/2021
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	1,60,56,902	20,300
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 (25)

### 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 (26)

### 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 (27)

### Nature of security

Term Loan from Indian Renewable Energy Development Agency Limited (IREDA) amounting to Rs.514.65 millions was availed in FY 2018-19. The loan was to be repaid in 20 quarterly instalments starting from September 30, 2019 and carries average interest rate of 10.82% per annum for the FY 2019-20. The current outstanding of loan as on March 31, 2020 is Rs.436.73 million (PY Rs.514.65 millions). The term loan is primarily secured by hypothecation of all Movable Assets (Plant and Machinery) of 1 GW Solar PV Module Manufacturing plant at Village-Tumb, Tal-Umbergaon, Dist-Valsad, Gujarat and second charge on existing movable and immovable assets of the company. The loan is also collaterally secured by lien on fixed deposit of Rs.78.00 million (PY Rs.78.00 millions) and personal guarantee by one of the Director and his relative.

## Textual information (28)

### Nature of security

Term Loan from Indian Renewable Energy Development Agency Limited (IREDA) amounting to Rs.514.65 millions was availed in FY 2018-19. The loan was to be repaid in 20 quarterly instalments starting from September 30, 2019 and carries average interest rate of 10.82% per annum for the FY 2019-20. The current outstanding of loan as on March 31, 2020 is Rs.436.73 million (PY Rs.514.65 millions). The term loan is primarily secured by hypothecation of all Movable Assets (Plant and Machinery) of 1 GW Solar PV Module Manufacturing plant at Village-Tumb, Tal-Umbergaon, Dist-Valsad, Gujarat and second charge on existing movable and immovable assets of the company. The loan is also collaterally secured by lien on fixed deposit of Rs.78.00 million (PY Rs.78.00 millions) and personal guarantee by one of the Director and his relative.

## Textual information (29)

### 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 (30)

### 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 (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%.



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

..(1)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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	4,66,74,500	5,68,82,753		4,66,74,500
Deferred tax liabilities	14,45,69,121	9,16,29,214		14,45,69,121
Net deferred tax liability (assets)	9,78,94,621	3,47,46,461	1,63,09,032	9,78,94,621
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-4,66,74,500	-5,68,82,753		-4,66,74,500
Net deferred tax liabilities	14,45,69,121	9,16,29,214		14,45,69,121
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	6,31,48,160	1,84,37,429		6,31,48,160
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	6,31,48,160	1,84,37,429		6,31,48,160
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)	6,31,48,160	1,84,37,429		6,31,48,160
Deferred tax liability (assets) at end of period	9,78,94,621	3,47,46,461	1,63,09,032	9,78,94,621
Description of other temporary differences	Textual information (33) [See below]	Textual information (34) [See below]		Textual information (35) [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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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	5,68,82,753		1,51,70,476	2,51,68,733
Deferred tax liabilities	9,16,29,214		14,29,73,141	0
Net deferred tax liability (assets)	3,47,46,461	1,63,09,032	12,78,02,665	-2,51,68,733
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-5,68,82,753		-1,51,70,476	-2,51,68,733
Net deferred tax liabilities	9,16,29,214		14,29,73,141	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	1,84,37,429		15,29,71,398	-2,51,68,733
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	1,84,37,429		15,29,71,398	-2,51,68,733
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)	1,84,37,429		15,29,71,398	-2,51,68,733
Deferred tax liability (assets) at end of period	3,47,46,461	1,63,09,032	12,78,02,665	-2,51,68,733
Description of other temporary differences	Textual information (36) [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]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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		3,15,04,024	3,17,14,020	
Deferred tax liabilities		15,95,980	9,16,29,214	
Net deferred tax liability (assets)	0	-2,99,08,044	5,99,15,194	1,63,09,032
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		-3,15,04,024	-3,17,14,020	
Net deferred tax liabilities		15,95,980	9,16,29,214	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-8,98,23,238	4,36,06,162	
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		-8,98,23,238	4,36,06,162	
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)		-8,98,23,238	4,36,06,162	
Deferred tax liability (assets) at end of period	0	-2,99,08,044	5,99,15,194	1,63,09,032
Description of other temporary differences		Textual information (37) [See below]	Textual information (38) [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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	0	0		23,23,849
Deferred tax liabilities	15,95,980	9,16,29,214		0
Net deferred tax liability (assets)	15,95,980	9,16,29,214	3,53,38,094	-23,23,849
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	0		-23,23,849
Net deferred tax liabilities	15,95,980	9,16,29,214		0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-9,00,33,234	5,62,91,120		26,49,631
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	-9,00,33,234	5,62,91,120		26,49,631
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)	-9,00,33,234	5,62,91,120		26,49,631
Deferred tax liability (assets) at end of period	15,95,980	9,16,29,214	3,53,38,094	-23,23,849
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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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	49,73,480		2,38,10,123	1,64,28,488
Deferred tax liabilities	0		0	0
Net deferred tax liability (assets)	-49,73,480	-16,31,771	-2,38,10,123	-1,64,28,488
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-49,73,480		-2,38,10,123	-1,64,28,488
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	-33,41,709		-73,81,635	-43,47,488
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	-33,41,709		-73,81,635	-43,47,488
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)	-33,41,709		-73,81,635	-43,47,488
Deferred tax liability (assets) at end of period	-49,73,480	-16,31,771	-2,38,10,123	-1,64,28,488
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]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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		0	4,23,804	
Deferred tax liabilities		0	0	
Net deferred tax liability (assets)	-1,20,81,000	0	-4,23,804	-6,54,809
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		0	-4,23,804	
Net deferred tax liabilities		0	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		4,23,804	2,31,005	
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		4,23,804	2,31,005	
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)		4,23,804	2,31,005	
Deferred tax liability (assets) at end of period	-1,20,81,000	0	-4,23,804	-6,54,809
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]			Other temporary differences 6 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	46,98,224	39,11,044		6,71,828
Deferred tax liabilities	0	0		0
Net deferred tax liability (assets)	-46,98,224	-39,11,044	-46,61,482	-6,71,828
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-46,98,224	-39,11,044		-6,71,828
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	-7,87,180	7,50,438		53,05,376
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	-7,87,180	7,50,438		53,05,376
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)	-7,87,180	7,50,438		53,05,376
Deferred tax liability (assets) at end of period	-46,98,224	-39,11,044	-46,61,482	-6,71,828
Description of other temporary differences	Provision for employee benefits	Provision for employee benefits		MAT credit entitlement

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

..(8)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 6 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Deferred tax relating to items credited (charged) directly to equity	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	59,77,204	
Deferred tax liabilities	0	
Net deferred tax liability (assets)	-59,77,204	0
Net deferred tax assets and liabilities [Abstract]		
Net deferred tax assets	-59,77,204	
Net deferred tax liabilities	0	
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	-59,77,204	
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	-59,77,204	
Deferred tax relating to items credited (charged) directly to equity	0	
Aggregated income tax relating to components of other comprehensive income	0	
Increase (decrease) through business combinations, deferred tax liability (assets)	0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	
Total increase (decrease) in deferred tax liability (assets)	-59,77,204	
Deferred tax liability (assets) at end of period	-59,77,204	0
Description of other temporary differences	MAT credit entitlement	



Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Current tax expense (income)	33,89,45,372	21,36,86,144	
Adjustments for current tax of prior periods	4,52,935	82,65,461	
Total current tax expense (income) and adjustments for current tax of prior periods	33,93,98,307	22,19,51,605	
Total tax expense (income)	33,93,98,307	22,19,51,605	
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	4,66,74,500	5,68,82,753	
Deferred tax liabilities	14,45,69,121	9,16,29,214	
Net deferred tax liability (assets)	9,78,94,621	3,47,46,461	1,63,09,032
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax assets	-4,66,74,500	-5,68,82,753	
Net deferred tax liabilities	14,45,69,121	9,16,29,214	
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	6,31,48,160	1,84,37,429	
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	6,31,48,160	1,84,37,429	
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)	6,31,48,160	1,84,37,429	
Deferred tax liability (assets) at end of period	9,78,94,621	3,47,46,461	1,63,09,032
Description of other temporary differences	Textual information (39) [See below]	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)	33,93,98,307	22,19,51,605	
Total tax expense (income)	33,93,98,307	22,19,51,605	

## Textual information (33)

### Description of other temporary differences

Expenditure allowed in income tax over expenditure debited to profit and loss account. Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits MAT credit entitlement

## Textual information (34)

### Description of other temporary differences

Expenditure allowed in income tax over expenditure debited to profit and loss account. Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits MAT credit entitlement

## Textual information (35)

**Description of other temporary differences**

Expenditure allowed in income tax over expenditure debited to profit and loss account. Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits MAT credit entitlement

## Textual information (36)

**Description of other temporary differences**

Expenditure allowed in income tax over expenditure debited to profit and loss account. Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits MAT credit entitlement

## Textual information (37)

**Description of other temporary differences**

Expenditure allowed in income tax over expenditure debited to profit and loss account. Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits MAT credit entitlement

## Textual information (38)

**Description of other temporary differences**

Expenditure allowed in income tax over expenditure debited to profit and loss account. Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits MAT credit entitlement

## Textual information (39)

**Description of other temporary differences**

Expenditure allowed in income tax over expenditure debited to profit and loss account. Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits MAT credit entitlement

## Textual information (40)

**Description of other temporary differences**

Expenditure allowed in income tax over expenditure debited to profit and loss account. Provision for doubtful debts/ advances Provision for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits MAT credit entitlement

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

Unless otherwise specified, all monetary values are in INR

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
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****Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Classification of inventories [Axis]</b>	<b>Company inventories [Member]</b>		<b>Raw materials [Member]</b>	
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	538,16,56,977	368,00,19,022	474,16,95,133	240,49,51,103
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

<b>Classification of inventories [Axis]</b>	<b>Work-in-progress [Member]</b>		<b>Finished goods [Member]</b>	
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	17,59,36,562	23,69,11,275	38,84,51,073	100,49,99,091
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

<b>Classification of inventories [Axis]</b>	<b>Stock-in-trade [Member]</b>		<b>Other inventories [Member]</b>	
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	6,94,79,097	2,79,13,643	60,95,112	52,43,910
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	60,95,112	52,43,910
Mode of valuation	Textual information (53) [See below]	Textual information (54) [See below]
Nature of other inventories	Packing Materials	Packing Materials

**Other non-current liabilities others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current liabilities others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	40,96,364	1,38,91,374
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Deferred government grant	Deferred government grant
Other non-current liabilities others	40,96,364	1,38,91,374

**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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	5,41,83,288	4,82,88,064	35,53,35,466	33,04,38,822
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	Fixed deposits having more than 12 months maturity	Fixed deposits having more than 12 months maturity
Other non-current financial assets, others	5,41,83,288	4,82,88,064	35,53,35,466	33,04,38,822

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	Column 3		Column 4
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]			
Other non-current financial assets notes [Abstract]			
Other non-current financial assets [Abstract]			
Other non-current financial assets, others	51,63,297	1,45,09,811	52,479
Other non-current financial assets, others [Abstract]			
Other non-current financial assets, others [Line items]			
Description other non-current financial assets, others	Accrued interest on fixed deposits	Accrued interest on fixed deposits	Others
Other non-current financial assets, others	51,63,297	1,45,09,811	52,479

**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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	80,93,88,352	2,20,81,207	13,40,514	4,84,05,050
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	80,93,88,352	2,20,81,207	13,40,514	4,84,05,050

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

..(2)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	Column 3		Column 4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	7,62,78,710	5,93,29,614	5,26,39,961	3,57,87,613
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease Liabilities	Lease Liabilities	Salaries and incentives payable	Salaries and incentives payable
Other current financial liabilities, others	7,62,78,710	5,93,29,614	5,26,39,961	3,57,87,613

## 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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	68,58,64,520	94,10,75,629	67,10,59,265	90,31,09,650
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,48,05,255	3,79,65,979	1,48,05,255	3,79,65,979
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,48,05,255	3,79,65,979	90,69,39,941	21,11,35,816
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	0	70,00,000
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	70,00,000

## 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]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	90,69,39,941	21,11,35,816
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	0	70,00,000
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	70,00,000

## 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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	16,05,97,695	47,92,53,667	12,29,47,489	43,72,87,638
Allowance for bad and doubtful loans	0	0	0	0
Total loans	16,05,97,695	47,92,53,667	12,29,47,489	43,72,87,638
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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	12,29,47,489	43,72,87,638	3,76,50,206	4,19,66,029
Allowance for bad and doubtful loans	0	0	0	0
Total loans	12,29,47,489	43,72,87,638	3,76,50,206	4,19,66,029
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]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	3,76,50,206	4,19,66,029
Allowance for bad and doubtful loans	0	0
Total loans	3,76,50,206	4,19,66,029
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

## Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	8,89,73,253	5,90,41,529	51,44,84,882	40,07,31,498
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	8,89,73,253	5,90,41,529	51,44,84,882	40,07,31,498

## Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	Column 3		Column 4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0	0	1,24,51,687	11,74,742
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	1,24,51,687	11,74,742

**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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	25,00,000	15,00,000	2,03,93,451	2,39,29,794
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Prepaid expense	Prepaid expense	"Deferred portion of financial assets carried at amortized cost "	"Deferred portion of financial assets carried at amortized cost "
Other non-current assets, others	25,00,000	15,00,000	2,03,93,451	2,39,29,794

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	97,94,970	97,94,970	10,29,61,336	19,800
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Government Grant	Government Grant	Unearned revenue	Others
Other current liabilities, others	97,94,970	97,94,970	10,29,61,336	19,800

**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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	42,69,74,486	44,36,98,539
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	42,69,74,486	44,36,98,539

## 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]		Secured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	4,48,45,883	5,16,59,197	4,48,45,883	5,16,59,197
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	4,48,45,883	5,16,59,197	4,48,45,883	5,16,59,197
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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	102,06,09,252	124,76,96,168	6,00,71,184	5,75,71,184
Allowance for bad and doubtful debts	9,53,71,424	6,52,75,303	0	0
Total trade receivables	92,52,37,828	118,24,20,865	6,00,71,184	5,75,71,184
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]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	96,05,38,068	119,01,24,984
Allowance for bad and doubtful debts	9,53,71,424	6,52,75,303
Total trade receivables	86,51,66,644	112,48,49,681
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

## 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]
	31/03/2022	31/03/2021	31/03/2020	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	2,46,079	7,40,911		0
Provision leave encashment	1,84,21,372	2,25,94,638		1,68,58,237
Total provisions for employee benefits	1,86,67,451	2,33,35,549		1,68,58,237
Provision for corporate tax [Abstract]				
Provision for other tax	0	0		
Total provision for corporate tax	0	0		
CSR expenditure provision	0	0		0
Other provisions	41,20,31,142	30,40,03,139	23,68,29,937	41,20,31,142
Total provisions	43,06,98,593	32,73,38,688		42,88,89,379

## 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]	
	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]			
Provisions notes [Abstract]			
Disclosure of breakup of provisions [Abstract]			
Disclosure of breakup of provisions [Line items]			
Provisions [Abstract]			
Provisions for employee benefits [Abstract]			
Provision gratuity	7,16,041	2,46,079	24,870
Provision leave encashment	2,07,84,415	15,63,135	18,10,223
Total provisions for employee benefits	2,15,00,456	18,09,214	18,35,093
Provision for corporate tax [Abstract]			
Provision for other tax		0	0
Total provision for corporate tax		0	0
CSR expenditure provision	0	0	0
Other provisions	30,40,03,139		
Total provisions	32,55,03,595	18,09,214	18,35,093

## 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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	1,01,43,658	1,60,15,818	0	0
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	1,01,43,658	1,60,15,818	0	0

**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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	23,931	15,204	15,96,85,938	15,51,31,721
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	23,931	15,204	15,96,85,938	15,51,31,721

**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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	0	1,05,66,580	1,18,57,043
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	Government grant receivable	Government grant receivable
Other current financial assets others	0	0	1,05,66,580	1,18,57,043

**Other current financial assets others [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	Column 7	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	26,07,37,552	4,95,39,089
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	26,07,37,552	4,95,39,089

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	41,46,82,051	39,32,89,176
Advances, non-current	68,58,64,520	94,10,75,629
Total other non-current assets	70,87,57,971	96,65,05,423
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	91,42,92,341	6,50,41,000
Other balances with banks	47,74,22,088	6,29,99,250
Total balance with banks	139,17,14,429	12,80,40,250
Cash on hand	1,48,167	1,55,962
Total cash and cash equivalents	139,18,62,596	12,81,96,212
Bank balance other than cash and cash equivalents	227,18,09,505	97,38,81,683
Total cash and bank balances	366,36,72,101	110,20,77,895
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	1,04,11,798	1,59,68,486
Total other current financial assets	45,15,69,457	24,85,27,361
Advances, current	90,69,39,941	21,11,35,809
Total other current assets	152,28,49,763	67,20,83,578
Total other non-current financial liabilities	42,69,74,486	44,36,98,539
Nature of other provisions	Provision for warranty	Provision for warranty
Total other non-current liabilities	40,96,364	1,38,91,374
Interest accrued on borrowings	1,32,06,097	1,71,56,635
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	95,28,53,634	18,27,60,119
Advance received from customers	593,60,34,314	52,29,41,177
Total other advance	593,60,34,314	52,29,41,177
Other deposits refundable, current	9,44,000	3,54,000
Total deposits refundable current	9,44,000	3,54,000
Taxes payable other tax	4,99,97,969	4,49,61,551
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	4,99,97,969	4,49,61,551
Total other current liabilities	609,97,32,589	57,80,71,498

## 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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

**[611800] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of revenue [TextBlock]	Textual information (55) [See below]	Textual information (56) [See below]

## Textual information (55)

### Disclosure of revenue [Text Block]

#### 3. Revenue Recognition

##### A. Sale of Goods

The Group recognises revenue when control over the promised goods or services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services.

The Group has generally concluded that it is the principal in its revenue arrangements as it typically controls the goods or services before transferring them to the customer.

Revenue is adjusted for variable consideration such as discounts, rebates, refunds, credits, price concessions, incentives, or other similar items in a contract when they are highly probable to be provided. The amount of revenue excludes any amount collected on behalf of third parties.

The Group recognises revenue generally at the point in time when the products are delivered to customer or when it is delivered to a carrier for export sale, which is when the control over product is transferred to the customer. In contracts where freight is arranged by the Group and recovered from the customers, the same is treated as a separate performance obligation and revenue is recognised when such freight services are rendered.

In revenue arrangements with multiple performance obligations, the Group accounts for individual products and services separately if they are distinct – i.e. if a product or service is separately identifiable from other items in the arrangement and if a customer can benefit from it. The consideration is allocated between separate products and services in the arrangement based on their stand-alone selling prices. Revenue from sale of by products are included in revenue.

##### B. Construction contracts

When the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured based on the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs, except where this would not be representative of the stage of completion. Variations in contract work, claims and incentives payments are included to the extent that the amount can be measured reliably and its receipt is considered probable.

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract cost incurred that it is probable will be recoverable. Contract costs are recognised as an expense in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

##### C. Sale of Electricity

Revenue from contracts with customers is recognised when control of the goods (power) or services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for transferring promised goods or services having regard to the terms of the Power Purchase Agreements, relevant tariff regulations and the tariff orders by the regulator, as applicable, and contracts for services.

## Textual information (56)

## Disclosure of revenue [Text Block]

xiii	Revenue Recognition
a	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
b	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. 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.
d	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.
e	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.
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.

## [612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

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

**[612000] Notes - Construction contracts**

Unless otherwise specified, all monetary values are in INR

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

**[612600] Notes - Employee benefits****Disclosure of net defined benefit liability (assets) [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Defined benefit plans [Axis]</b>	<b>Defined benefit plans [Member]</b>			
<b>Net defined benefit liability (assets) [Axis]</b>	<b>Net defined benefit liability (assets) [Member]</b>			<b>Present value of defined benefit obligation [Member]</b>
<b>Defined benefit plans categories [Axis]</b>	<b>Column 1</b>			<b>Column 1</b>
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>	<b>01/04/2021 to 31/03/2022</b>
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)	61,55,587	60,25,303		61,55,587
Interest expense (income), net defined benefit liability (assets)	43,27,870	31,71,991		20,98,319
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	3,53,991	2,95,676		
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-45,881	4,55,125		-45,881
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	16,06,904	-3,560		16,06,904
Total loss (gain) on remeasurement, net defined benefit liability (assets)	19,15,014	7,47,241		15,61,023
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	-35,64,741	-1,01,82,537		
Total contributions to plan, net defined benefit liability (assets)	-35,64,741	-1,01,82,537		
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	0	0		0
Increase (decrease) through other changes, net defined benefit liability (assets)	-46,20,004	-45,87,134		-31,83,709
Total increase (decrease) in net defined benefit liability (assets)	75,13,180	1,40,45,456		35,09,174
Net defined benefit liability (assets) at end of period	6,55,41,505	5,80,28,325	4,39,82,869	3,28,93,792

## 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	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	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			
Interest expense (income), net defined benefit liability (assets)	16,54,389		22,29,551	15,17,602
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)			3,53,991	2,95,676
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	4,55,125			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-3,560			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	4,51,565		3,53,991	2,95,676
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)			-35,64,741	-1,01,82,537
Total contributions to plan, net defined benefit liability (assets)			-35,64,741	-1,01,82,537
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	0			
Increase (decrease) through other changes, net defined benefit liability (assets)	-22,93,567		-14,36,295	-22,93,567
Total increase (decrease) in net defined benefit liability (assets)	49,34,560		40,04,006	91,10,896
Net defined benefit liability (assets) at end of period	2,93,84,618	2,44,50,058	3,26,47,713	2,86,43,707

## 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		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan		Gratuity Plan	Gratuity Plan	
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)		61,55,587	60,25,303	
Interest expense (income), net defined benefit liability (assets)		43,27,870	31,71,991	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)		3,53,991	2,95,676	
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)		-45,881	4,55,125	
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)		16,06,904	-3,560	
Total loss (gain) on remeasurement, net defined benefit liability (assets)		19,15,014	7,47,241	
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)		-35,64,741	-1,01,82,537	
Total contributions to plan, net defined benefit liability (assets)		-35,64,741	-1,01,82,537	
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)		0	0	
Increase (decrease) through other changes, net defined benefit liability (assets)		-46,20,004	-45,87,134	
Total increase (decrease) in net defined benefit liability (assets)		75,13,180	1,40,45,456	
Net defined benefit liability (assets) at end of period	1,95,32,811	6,55,41,505	5,80,28,325	4,39,82,869

## 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
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity Plan	Gratuity Plan		Gratuity Plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	61,55,587	60,25,303		
Interest expense (income), net defined benefit liability (assets)	20,98,319	16,54,389		22,29,551
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)				3,53,991
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-45,881	4,55,125		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	16,06,904	-3,560		
Total loss (gain) on remeasurement, net defined benefit liability (assets)	15,61,023	4,51,565		3,53,991
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)				-35,64,741
Total contributions to plan, net defined benefit liability (assets)				-35,64,741
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	0	0		
Increase (decrease) through other changes, net defined benefit liability (assets)	-31,83,709	-22,93,567		-14,36,295
Total increase (decrease) in net defined benefit liability (assets)	35,09,174	49,34,560		40,04,006
Net defined benefit liability (assets) at end of period	3,28,93,792	2,93,84,618	2,44,50,058	3,26,47,713



**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	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity Plan	
Changes in net defined benefit liability (assets) [Abstract]		
Interest expense (income), net defined benefit liability (assets)	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	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	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 other changes, net defined benefit liability (assets)	-22,93,567	
Total increase (decrease) in net defined benefit liability (assets)	91,10,896	
Net defined benefit liability (assets) at end of period	2,86,43,707	1,95,32,811

**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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	Gratuity	Gratuity	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	-3,28,93,792	-2,94,34,620	-3,28,93,792	-2,94,34,620
Plan assets, at fair value	-3,26,47,713	-2,86,43,707	-3,26,47,713	-2,86,43,707
Net surplus (deficit) in plan	2,46,079	7,90,913	2,46,079	7,90,913
Actuarial assumption of discount rates	0.00%	0.00%	0.00%	0.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]		
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

**[612800] Notes - Borrowing costs**

Unless otherwise specified, all monetary values are in INR

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

**[612200] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

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

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

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

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	2,827,13,46,978	1,928,12,65,372
Revenue from sale of services	27,13,04,583	24,64,96,749
Total revenue from operations other than finance company	2,854,26,51,561	1,952,77,62,121
Total revenue from operations	2,854,26,51,561	1,952,77,62,121
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	9,33,47,656	17,51,18,869
Total interest income on current investments	9,33,47,656	17,51,18,869
Total interest income	9,33,47,656	17,51,18,869
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	54,61,037	5,67,388
Total net gain/loss on sale of investments	54,61,037	5,67,388
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	25,79,12,087	15,95,53,060
Total net gain/loss on foreign currency fluctuations treated as other income	25,79,12,087	15,95,53,060
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	2,747	23,80,942
Income government grants subsidies	3,21,33,184	3,81,51,120
Miscellaneous other non-operating income	57,70,68,776	3,01,69,520
Total other non-operating income	86,71,16,794	23,02,54,642
Total other income	96,59,25,487	40,59,40,899
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	36,08,11,585	24,70,67,890
Total interest expense	36,08,11,585	24,70,67,890
Other borrowing costs	4,80,34,474	4,95,18,191
Total finance costs	40,88,46,059	29,65,86,081
Employee benefit expense [Abstract]		
Salaries and wages	46,23,10,093	39,26,84,107
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	5,44,57,155	5,43,71,443
Total remuneration to directors	5,44,57,155	5,43,71,443
Total managerial remuneration	5,44,57,155	5,43,71,443
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	1,92,53,755	1,58,40,038
Total contribution to provident and other funds	1,92,53,755	1,58,40,038
Staff welfare expense	3,33,13,305	3,03,16,194
Other employee related expenses	-2,84,605	-1,22,96,502
Total employee benefit expense	56,90,49,703	48,09,15,280
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	38,76,84,083	28,28,42,356
Amortisation expense	35,48,051	25,56,016
Total depreciation, depletion and amortisation expense	39,12,32,134	28,53,98,372
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	7,61,63,219	3,59,15,623
Power and fuel	0	0
Rent	87,27,613	70,48,035
Repairs to building	24,11,869	9,22,215
Repairs to machinery	50,74,998	29,39,193
Insurance	6,84,70,659	5,50,31,058

Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	67,67,486	14,04,028
Total rates and taxes excluding taxes on income	67,67,486	14,04,028
Electricity expenses	19,70,68,226	10,11,43,445
Travelling conveyance	3,01,85,902	1,79,63,152
Legal professional charges	11,41,79,473	8,86,18,367
Directors sitting fees	0	0
Advertising promotional expenses	9,19,42,815	6,48,77,757
Warranty claim expenses	13,66,89,059	7,23,12,085
Commission paid other selling agents	3,43,09,136	3,49,51,255
Transportation distribution expenses	214,22,92,015	93,23,84,039
Secondary packing expenses	20,47,63,373	17,52,91,684
Net provisions charged [Abstract]		
Other provisions created	0	0
Total net provisions charged	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	27,968	0
Payments to auditor [Abstract]		
Payment for audit services	30,00,000	30,24,000
Total payments to auditor	30,00,000	30,24,000
CSR expenditure	1,23,78,000	1,10,40,000
Miscellaneous expenses	56,28,09,024	47,89,21,353
Total other expenses	369,72,60,835	208,37,87,289
Current tax [Abstract]		
Current tax pertaining to previous years	4,52,935	82,65,461
Current tax pertaining to current year	33,89,45,372	21,36,86,144
Total current tax	33,93,98,307	22,19,51,605

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	139,18,62,596	12,81,96,212	33,94,54,492
Cash and cash equivalents	139,18,62,596	12,81,96,212	
Income taxes paid (refund), classified as operating activities	25,91,48,077	21,47,49,828	
Total income taxes paid (refund)	25,91,48,077	21,47,49,828	

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Additional information on profit and loss account explanatory [TextBlock]		
Other Comprehensive income, attributable to owners of parent	19,29,007	11,68,009
Other Comprehensive income, attributable to non-controlling interests	2,81,864	86,756
Share of profit (loss) of associates accounted for using equity method	0	0
Total share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
Changes in inventories of finished goods	61,65,48,018	-83,07,37,258
Changes in inventories of work-in-progress	6,09,74,713	-10,55,41,967
Changes in inventories of stock-in-trade	-4,15,65,454	20,54,59,792
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	63,59,57,277	-73,08,19,433
Exceptional items before tax	0	4,05,59,361
Total exceptional items	0	4,05,59,361
Details of nature of exceptional items		Exceptional items
Domestic sale manufactured goods	2,827,13,46,978	1,928,12,65,372
Total domestic turnover goods, gross	2,827,13,46,978	1,928,12,65,372
Total revenue from sale of products	2,827,13,46,978	1,928,12,65,372
Domestic revenue services	24,76,76,210	20,25,39,378
Export revenue services	2,36,28,373	4,39,57,371
Total revenue from sale of services	27,13,04,583	24,64,96,749
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

**[613300] Notes - Operating segments**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

**[610700] Notes - Business combinations**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities****Disclosure of details of subsidiaries [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	BLUE RAYS SOLAR PRIVATE LIMITED	BLUE RAYS SOLAR PRIVATE LIMITED	WAAREE RENEWABLE TECHNOLOGIES LIMITED	WAAREE RENEWABLE TECHNOLOGIES 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	501, 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	AADCS1824J
CIN of subsidiary company	U40106MH2010PTC208561	U40106MH2010PTC208561	L93000MH1999PLC120470	L93000MH1999PLC120470
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		T99261299		T56369036
Reason if no filing has been made by subsidiary	Under Process		Under Process	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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%	54.28%
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	20,81,48,340
Reserves and surplus of subsidiary	94,70,000	30,97,928	31,39,50,000	11,97,22,142
Total assets of subsidiary	12,75,30,000	42,16,43,164	132,06,20,000	83,93,68,509
Total liabilities of subsidiary	12,75,30,000	42,16,43,164	132,06,20,000	83,93,68,509
Investment of subsidiary	0	0	78,00,000	32,09,95,000
Turnover of subsidiary	1,72,20,000	3,12,69,963	153,56,20,000	7,60,29,381
Profit before tax of subsidiary	85,10,000	85,70,364	25,95,40,000	2,66,13,630

Provision for tax of subsidiary	21,40,000	4,31,732	5,55,20,000	51,47,413
Profit after tax of subsidiary	63,70,000	81,38,632	20,40,20,000	2,34,00,016
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	WAAREE RENEWABLE TECHNOLOGIES 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	501, 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	AADCS1824J
CIN of subsidiary company	U40106MH2010PTC208561	U40106MH2010PTC208561	L93000MH1999PLC120470	L93000MH1999PLC120470



## Disclosure of details of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 3		Column 4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Rasila International Pte. Limited	Rasila International Pte. Limited	Waaree Solar Americas Inc	Saswata Solar LLP
Principal place of business of subsidiary	7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE	7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE	16192, Coastal Highway, Lewes, Sussex, Delaware, USA - 19958	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	Singapore	Singapore	USA	India
Permanent account number of subsidiary company				ACGFS7636G
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	No	No	No
Reason if no filing has been made by subsidiary	Foreign Company	Foreign Company	Foreign Company	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	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Description of reason why using different reporting date or period for subsidiary	NA	NA	NA	NA
Percentage of shareholding in subsidiary	99.99%	99.99%	0.00%	99.99%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	SGD	SGD	USD	INR
Exchange rate as applicable for subsidiary	51.61	51.61	75.9103	NA
Share capital of subsidiary	5,49,242	5,49,242	0	1,00,000
Reserves and surplus of subsidiary	-55,000	-5,49,167	0	-1,42,39,753
Total assets of subsidiary	0	75	0	73,81,88,871
Total liabilities of subsidiary	0	75	0	73,81,88,871
Investment of subsidiary	0	0	0	72,00,00,000
Turnover of subsidiary	0	0	0	0
Profit before tax of subsidiary	0	0	0	-1,39,33,957
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	0	0	0	-1,39,33,957
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	Rasila International Pte. Limited	Waaree Solar Americas Inc	Saswata Solar LLP

Principal place of business of subsidiary	7500 BEACH ROAD, #04-327 THE PLAZA, 199591 SINGAPORE	7500 BEACH ROAD, #04-327 THE PLAZA, 199591, SINGAPORE	16192, Coastal Highway, Lewes, Sussex, Delaware, USA - 19958	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	Singapore	Singapore	USA	India
Permanent account number of subsidiary company				ACGFS7636G
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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	WAANEER SOLAR ONE PRIVATE LIMITED	WAANEER SOLAR ONE PRIVATE LIMITED	SANGAM SOLAR ONE PRIVATE LIMITED	SANGAM 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	AACCW2258H	ABDCS3684B	ABDCS3684B
CIN of subsidiary company	U40300MH2018PTC310819	U40300MH2018PTC310819	U40300MH2020PTC337130	U40300MH2020PTC337130
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		T66270208		T78323797
Reason if no filing has been made by subsidiary	Under Process		Under Process	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	1,00,000	1,00,000	1,00,000
Reserves and surplus of subsidiary	-2,60,000	-1,45,605	-12,00,000	-2,500
Total assets of subsidiary	70,000	11,543	1,00,000	1,00,000
Total liabilities of subsidiary	70,000	11,543	1,00,000	1,00,000
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	0	0
Profit before tax of subsidiary	-1,10,000	-30,541	-2,500	-2,500
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-1,10,000	-30,541	-2,500	-2,500

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	WAANEER SOLAR ONE PRIVATE LIMITED	SANGAM SOLAR ONE PRIVATE LIMITED	SANGAM 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	AACCW2258H	ABDCS3684B	ABDCS3684B
CIN of subsidiary company	U40300MH2018PTC310819	U40300MH2018PTC310819	U40300MH2020PTC337130	U40300MH2020PTC337130

## Disclosure of details of subsidiaries [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 7		Column 8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SANGAM SOLAR TWO PRIVATE LIMITED	SANGAM SOLAR TWO PRIVATE LIMITED	SANGAM SOLAR THREE PRIVATE LIMITED	SANGAM SOLAR THREE 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	ABDCS3684G	ABDCS3684G	ABDCS3689N	ABDCS3689N
CIN of subsidiary company	U40106MH2020PTC337132	U40106MH2020PTC337132	U40106MH2020PTC337134	U40106MH2020PTC337134
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		T78327004		T78327186
Reason if no filing has been made by subsidiary	Under Process		Under Process	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	1,00,000	1,00,000	1,00,000
Reserves and surplus of subsidiary	-6,20,000	-12,170	-5,10,000	-20,170
Total assets of subsidiary	90,000	90,330	80,000	82,330
Total liabilities of subsidiary	90,000	90,330	80,000	82,330
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	0	0
Profit before tax of subsidiary	-12,170	-12,170	-20,170	-20,170
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-12,170	-12,170	-20,170	-20,170
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 TWO PRIVATE LIMITED	SANGAM SOLAR THREE PRIVATE LIMITED	SANGAM SOLAR THREE 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	ABDCS3684G	ABDCS3684G	ABDCS3689N	ABDCS3689N
CIN of subsidiary company	U40106MH2020PTC337132	U40106MH2020PTC337132	U40106MH2020PTC337134	U40106MH2020PTC337134

## Disclosure of details of subsidiaries [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 9		Column 10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SANGAM SOLAR FOUR PRIVATE LIMITED	SANGAM SOLAR FOUR PRIVATE LIMITED	WAAREE POWER PRIVATE LIMITED	WAAREE POWER 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	ABDCS3688P	AACCW5669C	AACCW5669C
CIN of subsidiary company	U40100MH2020PTC337133	U40100MH2020PTC337133	U40108MH2019PTC334568	U40108MH2019PTC334568
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		T78330131		T61726915
Reason if no filing has been made by subsidiary	Under Process		Under Process	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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%	74.00%
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	-9,70,000	-12,170	-50,00,000	-49,37,894
Total assets of subsidiary	90,000	90,330	34,70,000	22,18,732
Total liabilities of subsidiary	90,000	90,330	34,70,000	22,18,732
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	0	0
Profit before tax of subsidiary	-12,170	-12,170	-60,000	-78,748
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-12,170	-12,170	0	-78,748
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 FOUR PRIVATE LIMITED	WAAREE POWER PRIVATE LIMITED	WAAREE POWER 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	ABDCS3688P	AACCW5669C	AACCW5669C
CIN of subsidiary company	U40100MH2020PTC337133	U40100MH2020PTC337133	U40108MH2019PTC334568	U40108MH2019PTC334568



## Disclosure of details of subsidiaries [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 11	Column 12		Column 13
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	WAACOX ENERGY PRIVATE LIMITED	SANGAM ROOFTOP SOLAR PRIVATE LIMITED	SANGAM ROOFTOP SOLAR PRIVATE LIMITED	WAAREE TECHNOLOGIES PRIVATE LIMITED
Principal place of business of subsidiary	501, 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	AABCW7185J	AAACZ9979Q	AAACZ9979Q	AADCA5897M
CIN of subsidiary company	U40300MH2015PTC268114	U74999MH2016PTC315380	U74999MH2016PTC315380	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	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	T42523639	F33683228	T40251639	F33686833
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	01/04/2021	01/04/2020	01/04/2021
End date of accounting period of subsidiary	31/03/2021	31/03/2022	31/03/2021	31/03/2022
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	62,51,00,000	1,00,000	1,00,000	1,00,000
Reserves and surplus of subsidiary	2,68,52,325	-6,57,50,000	-5,80,86,060	-11,02,10,000
Total assets of subsidiary	116,14,55,816	18,82,80,000	20,49,02,474	60,88,80,000
Total liabilities of subsidiary	116,14,55,816	18,82,80,000	20,49,02,474	60,88,80,000
Investment of subsidiary	30,08,51,505	0	0	0
Turnover of subsidiary	2,74,57,942	2,57,80,000	2,36,23,354	8,24,40,000
Profit before tax of subsidiary	2,94,26,242	-59,10,000	-51,86,516	-1,22,60,000
Provision for tax of subsidiary	1,16,686	17,60,000	0	6,32,00,000
Profit after tax of subsidiary	2,81,44,603	-76,70,000	-2,13,99,023	-7,54,60,000
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	WAACOX ENERGY PRIVATE LIMITED	SANGAM SOLAR LIMITED	ROOFTOP PRIVATE LIMITED	WAAREE TECHNOLOGIES PRIVATE LIMITED
Principal place of business of subsidiary	501, 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	AABCW7185J	AAACZ9979Q	AAACZ9979Q	AADCA5897M
CIN of subsidiary company	U40300MH2015PTC268114	U74999MH2016PTC315380	U74999MH2016PTC315380	U40300MH1985PTC333383

## Disclosure of details of subsidiaries [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 13	Column 14		Column 15
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	W A A R E E P V TECHNOLOGIES PRIVATE LIMITED	W A A S A N G S O L A R PRIVATE LIMITED	W A A S A N G S O L A R PRIVATE LIMITED	W A A S A N G S O L A R O N E 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	AACCW2436M	AACCW2436M	AACCW2600B
CIN of subsidiary company	U40300MH1985PTC333383	U40106MH2018PTC312031	U40106MH2018PTC312031	U40300MH2018PTC313194
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	T40260325	F33693524	T40263030	F33689258
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	01/04/2021	01/04/2020	01/04/2021
End date of accounting period of subsidiary	31/03/2021	31/03/2022	31/03/2021	31/03/2022
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%	49.00%
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	-10,20,000	-7,71,560	-11,20,000
Total assets of subsidiary	55,87,72,672	1,10,000	1,74,753	4,08,50,000
Total liabilities of subsidiary	55,87,72,672	1,10,000	1,74,753	4,08,50,000
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	5,90,480	0	0	21,80,000
Profit before tax of subsidiary	-6,80,230	-2,50,000	-1,10,634	-1,20,000
Provision for tax of subsidiary	0	0	0	10,40,000
Profit after tax of subsidiary	-3,63,35,476	-2,50,000	-1,10,634	11,60,000
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	W A A R E E P V TECHNOLOGIES PRIVATE LIMITED	W A A S A N G S O L A R PRIVATE LIMITED	W A A S A N G S O L A R PRIVATE LIMITED	W A A S A N G S O L A R O N E 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	AACCW2436M	AACCW2436M	AACCW2600B
CIN of subsidiary company	U40300MH1985PTC333383	U40106MH2018PTC312031	U40106MH2018PTC312031	U40300MH2018PTC313194

## Disclosure of details of subsidiaries [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 15
	<b>01/04/2020 to 31/03/2021</b>
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	WAASANG SOLAR ONE PRIVATE LIMITED
Principal place of business of subsidiary	504, Western Edge-I,
Country of incorporation or residence of subsidiary	India
Permanent account number of subsidiary company	AACCW2600B
CIN of subsidiary company	U40300MH2018PTC313194
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes
SRN of filing of balance sheet by subsidiary	T40255994
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	01/04/2020
End date of accounting period of subsidiary	31/03/2021
Description of reason why using different reporting date or period for subsidiary	NA
Percentage of shareholding in subsidiary	0.00%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	NA
Share capital of subsidiary	1,00,000
Reserves and surplus of subsidiary	42,100
Total assets of subsidiary	3,90,78,221
Total liabilities of subsidiary	3,90,78,221
Investment of subsidiary	0
Turnover of subsidiary	20,82,456
Profit before tax of subsidiary	13,96,485
Provision for tax of subsidiary	2,90,313
Profit after tax of subsidiary	85,158
Proposed dividend of subsidiary	0
Current assets of subsidiary	0
Non-current assets of subsidiary	0
Current liabilities of subsidiary	0
Non-current liabilities of subsidiary	0
Revenue of subsidiary	0
Comprehensive income of subsidiary	0
Proportion of ownership interests held by non-controlling interests	0.00%
Proportion of voting rights held by non-controlling interests	0.00%
Profit (loss), attributable to non-controlling interests	0
Non-controlling interests of subsidiary	0
Dividends paid to non-controlling interests	0
Name of subsidiary	WAASANG SOLAR ONE PRIVATE LIMITED
Principal place of business of subsidiary	504, Western Edge-I,
Country of incorporation or residence of subsidiary	India
Permanent account number of subsidiary company	AACCW2600B
CIN of subsidiary company	U40300MH2018PTC313194

**Disclosure of associates [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	Column 1
	<b>01/04/2020 to 31/03/2021</b>
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	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
Country of incorporation of associate	India
Permanent account number of associate entity	AAAYCS5100N
CIN of associate entity	U74999GJ2017PTC096854
Proportion of ownership interest in associate	25.00%
Proportion of voting rights held in associate	25.00%

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 14	[pure] 15
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	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 3	Column 4	Column 5
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Blue Rays Solar Private Limited	Saswata Solar Private Limited	Waaneep Solar One Pvt. Ltd.	Waaree Renewable Technologies Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	12,73,07,300	0	-45,607	44,74,16,653
Net assets of entity as percentage of consolidated net assets	2.94%	0.00%	0.00%	10.32%
Amount of share in profit or loss of entity consolidated	1,25,66,324	3,10,16,771	-1,02,289	8,77,54,180
Share in profit or loss of entity as percentage of consolidated profit or loss	1.64%	4.04%	-0.01%	11.42%
Amount of share in other comprehensive income consolidated	0	0	0	6,16,500
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	31.96%
Amount of share in comprehensive income consolidated	1,25,66,324	3,10,16,771	-1,02,289	8,83,70,681
Share in comprehensive income consolidated	1.63%	4.03%	-0.01%	11.47%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Entities consolidated [Axis]	Column 6	Column 7	Column 8	Column 9
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Sangam Solar One Private Limited	Sangam Solar Two Private Limited	Sangam Solar Three Private Limited	Sangam Solar Four Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-10,99,000	-5,18,670	-4,08,670	-8,72,670
Net assets of entity as percentage of consolidated net assets	-0.03%	-0.01%	-0.01%	-0.02%
Amount of share in profit or loss of entity consolidated	-11,96,500	-6,06,500	-4,88,500	-9,60,500
Share in profit or loss of entity as percentage of consolidated profit or loss	-0.16%	-0.08%	-0.06%	-0.13%
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	-11,96,500	-6,06,500	-4,88,500	-9,60,500
Share in comprehensive income consolidated	-0.16%	-0.08%	-0.06%	-0.12%

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

..(3)

Unless otherwise specified, all monetary values are in INR

Entities consolidated [Axis]	Column 10	Column 11
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of additional information consolidated financial statements [Abstract]		
Disclosure of additional information consolidated financial statements [Line items]		
Name of entity consolidated	Waaree Power Private Limited	Rasila International Pte Limited
Type of entity consolidated	Indian Subsidiary	Foreign Subsidiary
Amount of net assets of entity consolidated	33,76,306	72
Net assets of entity as percentage of consolidated net assets	0.08%	0.00%
Amount of share in profit or loss of entity consolidated	-58,769	0
Share in profit or loss of entity as percentage of consolidated profit or loss	-0.01%	0.00%
Amount of share in other comprehensive income consolidated	0	0
Share in other comprehensive income consolidated	0.00%	0.00%
Amount of share in comprehensive income consolidated	-58,769	0
Share in comprehensive income consolidated	-0.01%	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
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	BLUE RAYS SOLAR PRIVATE LIMITED	Waaree Renewable Technologies Limited	Rasila International Pte.	Waaree Solar Americas Inc
Principal place of business of subsidiary consolidated	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 City MH 400066 IN	7500 BEACH ROAD, #04-327 THE PLAZA, 199 591 SINGAPORE	16192, Coastal Highway, Lewes, Sussex, Delaware, USA - 19958
Country of incorporation or residence of subsidiary consolidated	india	india	singapore	USA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022	31/03/2022	31/03/2022
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%	0.00%
Proportion of voting power held in subsidiary consolidated	100.00%	54.28%	99.99%	0.00%



## 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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of 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	31/03/2022	31/03/2022	31/03/2022	31/03/2022
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 13	Column 14
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Sangam Solar Four Private Limited	Waaree Power Private Limited	Sangam Solar Rooftop Private Limited	Waaree PV Technologies 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	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	india
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022	31/03/2022	31/03/2022
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%	74.00%	0.00%	0.00%
Proportion of voting power held in subsidiary consolidated	100.00%	74.00%	0.00%	0.00%

## Disclosure of details of subsidiaries [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 15	Column 16
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]		
Disclosure of details of subsidiaries [LineItems]		
Name of subsidiary consolidated	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
Country of incorporation or residence of subsidiary consolidated	india	india
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	na	na
Proportion of ownership interest in subsidiary consolidated	0.00%	49.00%
Proportion of voting power held in subsidiary consolidated	0.00%	49.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

## [611400] Notes - Separate financial statements

## Disclosure of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	BLUE RAYS SOLAR PRIVATE LIMITED	BLUE RAYS SOLAR PRIVATE LIMITED	WAAREE RENEWABLE TECHNOLOGIES LIMITED	WAAREE RENEWABLE TECHNOLOGIES LIMITED
CIN of subsidiary company	U40106MH2010PTC208561	U40106MH2010PTC208561	L93000MH1999PLC120470	L93000MH1999PLC120470
Permanent account number of subsidiary company	AAECB2939C	AAECB2939C	AADCS1824J	AADCS1824J
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	501, 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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Rasila International Pte. Limited	Rasila International Pte. Limited	Waaree Solar Americas Inc	Saswata Solar LLP
Permanent account number of subsidiary company				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 SINGAPORE	7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 SINGAPORE	16192, Coastal Highway, Lewes, Sussex, Delaware, USA - 19958	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	Singapore	Singapore	USA	India

## Disclosure of subsidiaries [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 5		Column 6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	WAANEER SOLAR ONE PRIVATE LIMITED	WAANEER SOLAR ONE PRIVATE LIMITED	SANGAM SOLAR ONE PRIVATE LIMITED	SANGAM SOLAR ONE PRIVATE LIMITED
CIN of subsidiary company	U40300MH2018PTC310819	U40300MH2018PTC310819	U40300MH2020PTC337130	U40300MH2020PTC337130
Permanent account number of subsidiary company	AACCW2258H	AACCW2258H	ABDCS3684B	ABDCS3684B
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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SANGAM SOLAR TWO PRIVATE LIMITED	SANGAM SOLAR TWO PRIVATE LIMITED	SANGAM SOLAR THREE PRIVATE LIMITED	SANGAM SOLAR THREE PRIVATE LIMITED
CIN of subsidiary company	U40106MH2020PTC337132	U40106MH2020PTC337132	U40106MH2020PTC337134	U40106MH2020PTC337134
Permanent account number of subsidiary company	ABDCS3684G	ABDCS3684G	ABDCS3689N	ABDCS3689N
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]**

..(5)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 9		Column 10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SANGAM SOLAR FOUR PRIVATE LIMITED	SANGAM SOLAR FOUR PRIVATE LIMITED	WAAREE POWER PRIVATE LIMITED	WAAREE POWER PRIVATE LIMITED
CIN of subsidiary company	U40100MH2020PTC337133	U40100MH2020PTC337133	U40108MH2019PTC334568	U40108MH2019PTC334568
Permanent account number of subsidiary company	ABDCS3688P	ABDCS3688P	AACCW5669C	AACCW5669C
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		Column 13
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	WAACOX ENERGY PRIVATE LIMITED	SANGAM ROOFTOP SOLAR PRIVATE LIMITED	SANGAM ROOFTOP SOLAR PRIVATE LIMITED	WAAREE PV TECHNOLOGIES PRIVATE LIMITED
CIN of subsidiary company	U40300MH2015PTC268114	U74999MH2016PTC315380	U74999MH2016PTC315380	U40300MH1985PTC333383
Permanent account number of subsidiary company	AABCW7185J	AAACZ9979Q	AAACZ9979Q	AADCA5897M
Principal place of business of subsidiary	501, 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]**

..(7)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 13	Column 14		Column 15
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	WAAREE PV TECHNOLOGIES PRIVATE LIMITED	WAASANG SOLAR PRIVATE LIMITED	WAASANG SOLAR PRIVATE LIMITED	WAASANG SOLAR ONE PRIVATE LIMITED
CIN of subsidiary company	U40300MH1985PTC333383	U40106MH2018PTC312031	U40106MH2018PTC312031	U40300MH2018PTC313194
Permanent account number of subsidiary company	AADCA5897M	AACCW2436M	AACCW2436M	AACCW2600B
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
	<b>01/04/2020 to 31/03/2021</b>
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	WAASANG SOLAR ONE PRIVATE LIMITED
CIN of subsidiary company	U40300MH2018PTC313194
Permanent account number of subsidiary company	AACCW2600B
Principal place of business of subsidiary	504, Western Edge-I,
Country of incorporation or residence of subsidiary	India

**Disclosure of associates [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

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

**[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]	
Related party [Axis]	Column 1	
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
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	2,19,38,344	2,00,34,000
Other related party transactions contribution made	11,75,00,000	0
Other related party transactions contribution received	11,75,00,000	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	37,43,901	5,32,126
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (57) [See below]	Textual information (58) [See below]
Whether entity applies exemption in Ind AS 24.25	No	No

## Textual information (57)

## Disclosure of transactions between related parties [Text Block]

Note 46 : 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 (CFO from June 29, 2021)	Whole time Director / CFO				
Mrs. Binita Doshi (Upto August 30, 2021)		Non Executive Director			
Mr. Samir Shah (Upto January 5, 2021)		Non Executive Director			
Mr. Modesto Volpe (Upto September 26, 2021)		Non Executive Director			
Mr. Jayesh Shah		Independent Director			
Mr. Rajender Malla (from January 16, 2019)		Independent Director			
Mr. Sujit Kumar Varma (from February 25, 2021)		Independent Director			
Ms. Richa Manoj Goyal (from August 30, 2021)		Independent Director			
Mr. Kiran Jain		Company Secretary			
Mr. Vivek Srivastava (from August 30, 2021)		Chief Executive Officer			
Mr. Abhishek Pareek (from September 4, 2020 to June 29, 2021)	Chief Financial Officer				
ii) Relative of Directors					
Mr. Chimanlal Doshi					
Ms. Rasila Doshi					
Mr. Pujan P. Doshi					
Mr. Ankit H. Doshi					

iii) Subsidiary					
Blue Rays Solar Private Limited					
Saswata Solar Private Limited (converted from LLP to Private Limited from April 16, 2021) (Subsidiary up to August 11, 2021)					
Rasila International Pte. Ltd.					
Waaneep Solar One Private Limited					
Waaree Renewable Technologies Limited (Formerly Sangam Renewables Limited) (from May 14, 2019)					
Waa Cables Private Limited (upto December 16, 2020)					
Waaree Power Private Limited (from January 3, 2020)					
Sangam Solar One Private Limited (from February 14, 2020)					
Sangam Solar Two Private Limited (from February 14, 2020)					
Sangam Solar Three Private Limited (from February 14, 2020)					
Sangam Solar Four Private Limited (from February 14, 2020)					
iv) Step down subsidiary					
WaaCox Energy Private Limited (upto July 4, 2021)					
Sangam Rooftop Solar Private Limited (Formerly 8M Solar Fund Private Ltd.) (from May 14, 2019)					
Waasang Solar Private Limited (from May 14, 2019)					
Waasang Solar One Private Limited (from May 14, 2019)					
Waaree PV Technologies Private Limited (from May 14, 2019)					



v) Associate firm					
Shalibhadra Energies Private Limited (upto September 27,2021)					
vi) Enterprises owned or significantly influenced by Key Management Personnel and / or their Relatives					
Mahavir Thermoequip Private Limited					
Waaree Renewables Private Limited (Formerly Cesare Bonetti India Private Limited)					
Saswata Solar Private Limited (converted from LLP to Private Limited from April 16,2021) (From August 12, 2021)					
Waaree Technologies Limited					
Waaree ESS Private Limited					
Waa Motors And Pumps Private Limited					
Omntec Waaree ATG Private Limited					
Waaree Solar Thermal LLP					
Waaree PV Power LLP (Formerly Sunmount Engineering LLP)					
Waaree Surya Power LLP					
Waa Mall LLP					
ITEC Measures Pvt.Ltd					
Jain Education and Empowerment Trust (JEET)					
b. Transactions with Related Parties :					
Name of Party	Nature of Transaction	Year Ended March 31, 2022	Year Ended March 31, 2021		
Mr. Hitesh Doshi	Remuneration	2,00,34,000	2,00,34,000		
Loan from Director		11,75,00,000	-		
Loan Repaid		11,75,00,000	-		

Interest expenses		19,04,334			
Purchase of Investment		10	-		
Mr. Viren Doshi	Remuneration	1,29,84,000	1,29,84,000		
Loan from Director		17,88,00,000	-		
Loan Repaid		17,88,00,000	-		
Interest expenses		35,71,977	-		
Mr. Hitesh Mehta	Remuneration	2,31,06,800	2,02,84,000		
Mr. Jayesh Shah		Director's sitting fees		4,00,000	3,50,000
Mr. Samir Shah		Director's sitting fees		-	2,50,000
Mr. Rajender Malla		Director's sitting fees		14,50,000	3,50,000
Ms. Richa Manoj Goyal		Director's sitting fees		3,00,000	-
Mr. Sujit Kumar Varma		Director's sitting fees		4,00,000	-
Mr. Kiran Jain		Salary		20,41,672	15,24,754
Mr. Abhishek Pareek		Salary		14,43,503	21,87,537
Mr. Vivek Srivastava		Salary		93,57,292	-
Mr. Chimanlal Doshi	Rent paid	1,55,76,000	1,32,00,000		
Reimbursement of Expenses	21,49,654	23,73,407			
Ms. Rasila Doshi	Rent paid	77,88,000	66,00,000		
Reimbursement of Expenses	10,28,354	6,99,800			
Mr. Ankit Doshi	Salary		19,59,293	11,82,702	
Saswata Solar Private Limited	Reduction in Investment converted to Loan	-	73,84,00,010		
Interest Income		-	1,39,18,334		
Waaree Technologies Limited	Loan Granted		-	10,00,000	
Loan Received back		-	10,00,000		

Interest Income		-	63,781	
Waaree ESS Private Limited	Sales	21,44,827	4,81,35,477	
Capital Sales	-	5,80,46,420		
Purchases	23,54,690	-		
Waa Motors And Pumps Private Limited	Sales	3,00,16,033	22,70,694	
Shalibhadra Energies Private Limited	Provision for dimunition in investment		-	27,780
Reversal of provision for dimunition in investment	27,780	-		
Waaree Renewables Privtate Limited	Loan Received back		32,73,31,826	-
Loan Taken		76,75,22,166		
Acquisition of Land	1,24,79,52,922	-		
Capital Work in Progress (Building)		33,27,76,874	-	
Acquisition of Building		55,84,37,372	-	
Slump Purchase		-	2,09,25,707	
Purchases	-	2,09,52,31,814		
Job work charges		-	2,14,38,460	
Capital Advance given		1,89,17,14,043	66,93,85,357	
Rent paid		-	24,37,530	
Interest Income		1,57,41,400		
Advance for/Reimbursement of Expense	4,058			
Sales	-	2,34,27,62,888		
Omntec Waaree ATG Private Limited	Purchases		-	17,87,70,785
Waaree Solar Thermal LLP	Purchases		-	9,40,457
Waaree PV Power LLP	Loan Granted	-	3,07,00,000	
Loan Received back	-	12,55,77,699		

Interest Income	-	97,80,936			
Capital Purchases	-	1,05,792			
Purchases	21,34,86,383	1,12,75,890			
Sales	2,02,37,716	23,88,50,298			
Waaree Surya Power LLP	Purchases		-	3,75,79,485	
Sales		2,70,640	9,660		
ITEC Measures Pvt.Ltd	Purchases		1,02,297	1,38,093	
Capital Purchases		18,00,000	-		
Jain Education and Empowerment Trust (JEET)	Corporate Social Responsibility Expense	68,34,000	62,18,000		
c. Balance Outstanding of Related Parties :					
Name of Party	Receivable / Payable	As at March 31, 2022	As at March 31, 2021		
Mr. Hitesh Doshi	Salary and Reimbursements Payable		37,43,901	5,32,126	
Mr. Viren Doshi	Salary and Reimbursements Payable		23,13,287	21,90,906	
Mr. Hitesh Mehta		Salary and Reimbursements Payable		6,55,964	8,69,606
Mr. Kiran Jain		Salary and Reimbursements Payable		1,21,543	99,607
Mr. Abhishek Pareek		Salary and Reimbursements Payable		-	2,51,237
Mr. Vivek Srivastava		Salary and Reimbursements Payable		7,28,140	-
Mr. Ankit Doshi		Salary and Reimbursements Payable		42,299	90,537
Mr. Chimanlal Doshi	Security Deposits		1,30,00,000	1,30,00,000	
Trade Payables	48,20,140	23,73,407			
Ms. Rasila Doshi	Security Deposits		60,00,000	60,00,000	

Trade Payables	13,09,478	7,76,970			
Waaree Technologies Limited	Other Receivables		58,997	58,997	
Shalibhadra Energies Private Limited	Trade Payables	-	8,08,810		
Waaree Renewables Private Limited	Trade Receivables		8,767	-	
Capital Advance		43,09,87,312	66,93,85,357		
Loans & Advances Receivable		12,29,47,489			
Financial liability payable		-	2,49,56,735		
Trade Payables	-	22,54,716			
Waaree ESS Private Limited	Trade Receivables		53,247	11,45,034	
Waa Motors And Pumps Private Limited		Advances from customers		73	-
Waaree PV Power LLP	Other Receivables	-	90,47,366		
Trade Receivables	341	2,06,27,155			
Waaree Surya Power LLP		Trade Receivables	-	39,83,702	
ITEC Measures Pvt.Ltd		Trade Receivables	-	29,939	
Compensation to key Management personnel:					
Particulars	Year Ended March 31, 2022	Year Ended March 31, 2021			
Short-term benefits			6,89,67,267	5,70,14,291	
Post-employment benefits			-	-	
Sitting Fees			25,50,000	9,50,000	
Commission to Directors			-	-	
The above figures does not include provisions for gratuity, group mediclaim, group personal accident and compensated absences as the same is determined at the company level and is not possible to determine for select individuals.					

## 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

**[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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	10,80,28,003	6,71,73,202		10,80,28,003
Total additional provisions, other provisions	10,80,28,003	6,71,73,202		10,80,28,003
Total changes in other provisions	10,80,28,003	6,71,73,202		10,80,28,003
Other provisions at end of period	41,20,31,142	30,40,03,139	23,68,29,937	41,20,31,142

**Disclosure of other provisions [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Warranty provision [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
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	
Total additional provisions, other provisions	6,71,73,202	
Total changes in other provisions	6,71,73,202	
Other provisions at end of period	30,40,03,139	23,68,29,937

Unless otherwise specified, all monetary values are in INR

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

**[610500] Notes - Events after reporting period**

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

**[612500] Notes - Share-based payment arrangements**

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 3.9	[INR/shares] 2.46
Total basic earnings (loss) per share	[INR/shares] 3.9	[INR/shares] 2.46
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.9	[INR/shares] 2.46
Total diluted earnings (loss) per share	[INR/shares] 3.9	[INR/shares] 2.46
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

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