

**ICP SOLUTIONS PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Corporate identity number	U72500TG2018PTC124743	
Permanent account number of entity	AAECI8889A	
Address of registered office of company	3rd Floor, Plot No 94, Sagar Society , Road No 2 Banjara Hills , Hyderabad , TELANGANA , INDIA - 500034	
Type of industry	Commercial and Industrial	
Registration date	25/05/2018	
Category/sub-category of company	Company limited by Shares Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	28/06/2021	
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	Plot No . 94 , 3rd Floor , Sagar Society, Road No. 2, Banjara Hills, Hy derabad 500034 , Telangana E - Mail Id:  icpsolutionspvtltd@gmail.com	
Name of city of place of maintenance of computer servers (storing accounting data)	HYDERABAD	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	TELANGANA	
Pin code of place of maintenance of computer servers (storing accounting data)	500034	
Name of district of place of maintenance of computer servers (storing accounting data)	HYDERABAD	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	9704400100	

**Disclosure of principal product or services [Table]**

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2020 to 31/03/2021
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9983
Description of product or service category	Consulting Services
Turnover of product or service category	421.84
Highest turnover contributing product or service (ITC 8 digit) code	99831177
Description of product or service	Consulting Services
Turnover of highest contributing product or service	421.84

**[700600] Disclosures - Directors report****Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	1
	01/04/2020 to 31/03/2021
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	SUSHANT
Middle name of director	MOHAN
Last name of director	LAL
Designation of director	Director
Director identification number of director	01227151
Date of signing board report	30/08/2021

**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2020 to 31/03/2021
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Consulting Services
Description of main product/service	Consulting Services
NIC code of product/service	9954
Percentage to total turnover of company	100.00%

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

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	REFER TO DIRECTORS REPORT
Disclosure relating to amounts if any which is proposed to carry to any reserves	REFER TO DIRECTORS REPORT
Disclosures relating to amount recommended to be paid as dividend	REFER TO DIRECTORS REPORT
Details regarding energy conservation	REFER TO DIRECTORS REPORT
Details regarding technology absorption	REFER TO DIRECTORS REPORT
Details regarding foreign exchange earnings and outgo	REFER TO DIRECTORS REPORT
Disclosures in director's responsibility statement	REFER TO DIRECTORS REPORT
Details of material changes and commitment occurred during period affecting financial position of company	REFER TO DIRECTORS REPORT
Particulars of loans guarantee investment under section 186 [TextBlock]	REFER TO DIRECTORS REPORT
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	REFER TO DIRECTORS REPORT
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	REFER TO DIRECTORS REPORT
Date of board of directors' meeting in which board's report referred to under section 134 was approved	30/08/2021
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	REFER TO DIRECTORS REPORT
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	ICP SOLUTIONS PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	REFER TO DIRECTORS REPORT
Reappointment of independent directors as per section 149(10) [TextBlock]	REFER TO DIRECTORS REPORT
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	REFER TO DIRECTORS REPORT
Disclosure of statement on development and implementation of risk management policy [TextBlock]	REFER TO DIRECTORS REPORT
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	REFER TO DIRECTORS REPORT
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	REFER TO DIRECTORS REPORT
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	REFER TO DIRECTORS REPORT
Disclosure of change in nature of business [TextBlock]	REFER TO DIRECTORS REPORT
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	REFER TO DIRECTORS REPORT
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	REFER TO DIRECTORS REPORT
Details relating to deposits covered under chapter v of companies act [TextBlock]	REFER TO DIRECTORS REPORT
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	REFER TO DIRECTORS REPORT
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	REFER TO DIRECTORS REPORT

Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	REFER TO DIRECTORS REPORT
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	REFER TO DIRECTORS REPORT
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 9
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

#### BOARD'S REPORT

To,

The Members of

ICP SOLUTIONS PRIVATE LIMITED

Secunderabad

Your Directors take the pleasure in presenting the Third Annual report on the affairs of the Company for the financial year 2020-21 together with the Audited Financial Statements and the report of the Auditors thereon.

#### FINANCIAL RESULTS:

(Amount in Rs.)

PARTICULARS	YEAR ENDED	YEAR ENDED
	31ST MARCH 2021	31ST MARCH 2020
Income from Operations	4,21,83,550	3,63,04,965
Other Income	34,26,334	9,14,551
Total Income	4,56,09,884	3,72,19,516
Total Expenses	4,29,24,411	3,56,04,730
Profit/(Loss) – Before Tax	26,85,573	16,15,286
Current Tax	9,51,393	7,43,322
Deferred Tax	(1,71,530)	(4,49,599)
Profit/(Loss) – After Tax	19,05,510	13,21,562

#### BUSINESS OPERATIONS:

The Company is in the business of providing services for all processes and includes those processes and sub processes that are enabled by Information Technology. The Company has made a turnover of Rs. 421.84 lakhs and Rs. 363.05 lakhs in 2020-21 and 2019-20 respectively and

registered a net profit of Rs. 19.06 lakhs and Rs. 13.21 lakhs in 2020-21 and 2019-20 respectively. The Company expects good business in the upcoming years.

#### SHARE CAPITAL

The Authorised and paid up share capital of the Company was Rs.1,00,000 comprising 10,000 equity shares of Rs. 10/- each. During the year under review, your company has not issued/allotted any further Equity Shares.

#### EXTRACT OF ANNUAL RETURN

The extract of Annual Return as per Section 92(3) of the Companies Act, 2013 read with Sub Rule 1 of Rule 12 of Companies (Management and Administration) Rules, 2014 is annexed elsewhere in the report as ANNEXURE.

#### DIVIDEND

During the year your directors have not recommended any dividend for the financial year.

#### RESERVES

During the year the company was not required to transfer any amount to reserves.

#### MATERIAL CHANGES AND COMMITMENTS

There are no such changes or commitments occurred, affecting the financial position of the Company between the end of the financial year and the date of this report.

#### PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There was no contract or arrangements made with related parties as defined under section 188 of the Companies Act, 2013 during the year under review except with the holding company which could be considered material in accordance with the policy of the Company.

#### DIRECTORS' RESPONSIBILITY STATEMENT:

As per Section 134(3)(c) of the Companies Act, 2013 the Board of Directors makes the following statement:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- (d) the directors had prepared the annual accounts on a going concern basis and
- (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS:**

There were no qualifications, reservations or adverse remarks or disclaimers made by the auditor in their report for the financial year ended March 31, 2021.

**FRAUDS REPORTED BY AUDITORS:**

During the year, there were no frauds reported by the Auditors falling under purview of Section 143 of the Companies Act, 2013.

**DEPOSITS:**

Your Company has not accepted any deposits from public in terms of Section 73 of the Companies Act, 2013 during the year under review.

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION:**

As the Company is not carrying out any manufacturing activity or any operations the particulars prescribed under the provision of Section 134(3)(m) of the Companies Act, 2013 read with rules made there under is not Applicable. However the Company is making continuous efforts to keep the employees informed of all emerging technologies and developments which are relevant to Business of the Company.

**FOREIGN EXCHANGE EARNING AND OUTGO:**

The Foreign Exchange earned in terms of actual inflows during the year and the foreign exchange outgo during the year in terms of actual outflows is as follows:

Foreign Exchange Inflows : USD 544,340

Foreign Exchange Outflows : Nil

**FINANCIAL PERFORMANCE / FINANCIAL POSITION OF SUBSIDIARIES / ASSOCIATE COMPANIES /JOINT VENTURES:**

There are no subsidiary / associate / joint venture companies associated with the Company as such the information required is not applicable. However your company is subsidiary of M/s. Decipher Labs Limited (formerly known as Combat Drugs Limited).

**EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS**

There are no events subsequent to the date of Financial Statements.

**CHANGE IN THE NATURE OF BUSINESS**

There are no such changes occurred in the nature of business during the financial year under review.

**MANAGERIAL REMUNERATION**

Details of the ratio of the remuneration of each director to the median employee's remuneration and other details as required pursuant to Rule 5(1)

of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are as under:

Name of the Director	Designation	Yearly Remuneration
Sushant Mohan Lal	Director	Rs. 9,50,000
Tulasi Priyanka	Director	Rs. 45,000
Bhupendralal Waghay	Director	NIL

#### BOARD MEETINGS:

The Board of directors met 9 (Nine) times during the financial year. The Board meetings were held on 02.04.2020; 29.06.2020; 07.08.2020; 01.09.2020; 21.09.2020; 22.09.2020; 02.11.2020; 12.11.2020; and 13.02.2021. The necessary quorum was present for all the meetings. The maximum interval between any two meetings did not exceed 120 days.

Details of attendance of directors at the Board Meetings during the year 2020-21 is provided below:

Name of the Director	Designation	No. of Board Meetings	% of attendance
Held	Entitled	Attended	
Sushant Mohan Lal	Director	9	9 9 100.00
Vasudev Komaraju	Director upto 16.10.20	9	6 5 83.33
Tulasi Priyanka	Director	9	4 4 100.00
Bhupendralal Waghay	Director	9	6 6 100.00

#### EXTRACT OF ANNUAL RETURN:

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return in Form MGT 9 is enclosed and forms part of this Annual Report.

#### SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:

The Company has not received any significant/material orders from the statutory regulatory bodies/courts/tribunals which affects the operations/status of the Company.

#### DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:



The Company is well equipped with adequate internal financial controls. The Company has a continuous monitoring mechanism which enables the organisation to maintain with the same standard of the control systems and helps them in managing any default on timely basis because of strong reporting mechanisms followed by the company.

**PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:**

The company has not entered into any transaction falling under the provisions of section 186 of the Companies Act, 2013 and rules made there under section 186 of Companies Act, 2013 the relevant information is not applicable.

**PARTUCLARS OF CONTRACTS / ARRANGEMENTS MADE WITH RELATED PARTIES**

The Company has not entered into any contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 as such the detail in form AOC 2 is not applicable.

**RISK MANAGEMENT:**

Your Company has commenced its operation recently hence the Risk management and mitigation is carried out by Board on regular intervals.

**OBLIGATION OF COMPANY UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:**

Your Company has always believed in providing an environment that is free from discrimination and harassment including sexual harassment for every individual working in the premises through various policies. During the year, no complaints were received pertaining to sexual harassment.

**ACKNOWLEDGEMENTS:**

Your Directors wish to place on record their sincere appreciation and acknowledge with gratitude the support and consideration extended by the Bankers, Shareholders and employees and look forward for their continued support and cooperation.

By Order of the Board

FOR ICP SOLUTIONS PRIVATE LIMITED

SUSHANT MOHAN LAL

DIRECTOR

DIN: 01227151

Place : Secunderabad

Date : 30.08.2021

EXTRACTS OF ANNUAL RETURN AS ON 31ST MARCH, 2021

Form No. MGT – 9

[Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

<b>I. REGISTRATION AND OTHER DETAILS</b>	
i) CIN	U72500TG2018PTC124743
ii) Registration date	25.05.2018
iii) Name of the Company	ICP SOLUTIONS PRIVATE LIMITED
iv) Category / Sub-Category of the Company	Category: Private Company Limited by Shares Sub Category: Indian Non Govt Company
v) Registered Office address and contact details	Plot No. 94, 3rd Floor, Sagar Society, Road No. 2, Banjara Hills, Hyderabad 500034, Telangana E-Mail Id: icpsolutionspvtltd@gmail.com
vi) Whether Listed Company	Yes / No
vii) Name, Address and contact details of Registrar and Transfer Agent, if any	N.A.

<b>II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:</b>
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All the business activities contributing 10% or more of the total turnover of the Company shall be stated

SL. NO	NAME AND DESCRIPTION OF MAIN PRODUCTS / SERVICES	NIC CODE OF THE PRODUCT / SERVICE	% OF THE TOTAL TURNOVER OF THE COMPANY
1	Consulting Services	9954	100%

**III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES-NIL**

S. NO	NAME & ADDRESS OF THE COMPANY	CIN / GLN	HOLDING / SUBSIDIARY / ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
	DECIPHER LABS LIMITED				

1. Plot No. 94, 4th Floor, Sagar Society, Road No. 2, L24230TG1986PLC006781 Holding Company 100 Section 2(46)  
Banjara Hills, Hyderabad -500034

## IV. SHAREHOLDING PATTERN (EQUITY SHARE CAPITAL BREAKUP AS % OF TOTAL EQUITY)

## i) Category wise Share Holding

CATEGORY OF THE SHAREHOLDERS	NO OF SHARES HELD AT THE BEGINNING OF THE YEAR			NO OF SHARES HELD AT THE END OF THE YEAR			% CHANGE DURING YEAR		
	DEMAT	PHYSICAL	TOTAL	DEMAT	PHYSICAL	TOTAL			
			% OF TOTAL SHARES			% OF TOTAL SHARES			
<b>A. PROMOTERS</b>									
<b>INDIAN</b>									
Individual / HUF	-	10	10	0	-	10	10	0	-
Bodies Corporate	-	9,990	9,990	100	-	9,990	9,990	100	-
Any Other	-	-	-	-	-	-	-	-	-
Sub Total A-1	-	10,000	10,000	100	-	10,000	10,000	100	-
<b>TOTAL SHAREHOLDING OF PROMOTERS</b>	-	10,000	10,000	100	-	10,000	10,000	100	-
<b>B. PUBLIC SHAREHOLDING</b>									
1. INSTITUTIONS	-	-	-	-	-	-	-	-	-
2. NON INSTITUTIONS	-	-	-	-	-	-	-	-	-
<b>b) INDIVIDUAL</b>	-	-	-	-	-	-	-	-	-

Individual Shareholders holding nominal share capital upto Rs. 1 Lakh	-	-	-	-	-	-	-	-	-
Individual Shareholders holding nominal share capital in excess of Rs. 1 Lakh	-	-	-	-	-	-	-	-	-
Others (Specify)	-	-	-	-	-	-	-	-	-
SUB TOTAL B	-	-	-	-	-	-	-	-	-
TOTAL PUBLIC SHAREHOLDING(B1+B2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
GRAND TOTAL (A+B+C)	-	10,000	10,000	100	-	10,000	10,000	100	-

## ii) Shareholding of Promoters

SL NO	SHAREHOLDER'S NAME	SHAREHOLDING AT THE BEGINNING OF THE YEAR			SHAREHOLDING AT THE END OF THE YEAR			% CHANGE DURING THE YEAR
		NO OF SHARES	% OF TOTAL SHARES OF THE COMPANY	% OF SHARES PLEDGED / ENCUMBERED TO TOTAL SHARES	NO OF SHARES	% OF TOTAL SHARES OF THE COMPANY	% OF SHARES PLEDGED / ENCUMBERED TO TOTAL SHARES	
1.	Decipher Labs Limited (Formerly Combat Drugs Limited)	9,990	100	Nil	9,990	100	Nil	Nil
2.	Sushant Mohan Lal	10	0	Nil	10	0	Nil	Nil
Total		10,000	100	Nil	10,000	100	Nil	Nil

iii) Change in Promoters Shareholding (Please Specify if there is no change):

NO CHANGE of Shareholding of Promoter

iv. Shareholding Pattern of Top ten Shareholders (Other than Directors, Promoters and Holders of GDRs & ADR's)

– NOT APPLICABLE

V. Shareholding of Directors and Key Managerial Personnel:

SL. NO.	FOR EACH OF THE DIRECTORS AND KMP	SHAREHOLDING AT THE BEGINNING OF THE YEAR		CUMULATIVE SHAREHOLDING DURING THE YEAR	
		NO OF SHARES	% OF TOTAL SHARES	NO OF SHARES	% OF TOTAL SHARES
1.	Sushant Mohan Lal				
	At the beginning of the year	10	0.10	10	0.10-
	Allotment during the year	-	-	-	-
	At the end of the year	10	0.10	10	0.10
2.	Tulasi Priyanka				
	At the beginning of the year	-	-	-	-
	Allotment during the year	-	-	-	-
	At the end of the year	-	-	-	-
3.	Bhupendralal Waghay				
	At the beginning of the year	-	-	-	-
	Allotment during the year	-	-	-	-
	At the end of the year	-	-	-	-

## V. INDEBTEDNESS

	SECURED LOANS EXCLUDING DEPOSITS	UNSECURED LOANS	DEPOSITS	TOTAL INDEBTEDNESS
Indebtedness at the beginning of the financial year				
Principal Amount	-	-	-	-
Interest due but not paid	-	-	-	-
Interest accrued but not due	-	-	-	-
Total	-	-	-	-
Change in Indebtedness during the year	-	-	-	-
Addition	-	-	-	-
Reduction	-	-	-	-
Indebtedness at the end of the financial year				
Principal Amount	-	-	-	-
Interest due but not paid	-	-	-	-
Interest accrued but not due	-	-	-	-
Total	-	-	-	-

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

## A. Remuneration to Managing Director, Whole time directors and / or Manager:

SL. NO	PARTICULARS OF REMUNERATION	NAME OF THE MD / WTD / MANAGER/EXECUTIVE DIRECTOR	TOTAL AMOUNT
	Name of Director	Sushant Mohan Lal	Tulasi Bhupendralal Priyanka Waghray

Designation	Director	Director	Director
1. Gross Salary			
a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	9,50,000	45,000	- 9,95,000
b) Value of perquisites u/s 17(2) of Income Tax Act, 1961	-	-	-
c) Profits in lieu of salary u/s 17(3) of Income Tax Act, 1961	-	-	-
2. Stock Option	-	-	-
3. Sweat Equity	-	-	-
4. Commission - as % of profit - Others (Specify)	-	-	-
5. Others (Pls Specify)	-	-	-
Total A	9,50,000	45,000	- 9,95,000
Ceiling as per Act	5% of Net Profit		

## B. REMUNERATION TO OTHER DIRECTORS: NOT APPLICABLE

SL. NO	PARTICULARS OF REMUNERATION	NAME OF THE DIRECTOR	TOTAL AMOUNT
1.	INDEPENDENT DIRECTORS		
	a) Fee for attending Board / Committee meetings	-	-
	b) Commission	-	-
	c) Others, Pls Specify	-	-

	TOTAL – 1	-	-
2.	OTHER NON EXECUTIVE DIRECTORS		
	a) Fee for attending Board / Committee meetings	-	-
	b) Commission	-	-
	c) Others, Pls Specify	-	-
	Total 2	-	-
	Total B (1+2)	-	-
	Total Managerial Remuneration	-	-
	Overall Ceiling as per Act		

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/WTD/ MANAGER: NOT APPLICABLE

SL. NO.	PARTICULARS OF REMUNERATION	KEY MANAGERIAL PERSONNEL			TOTAL
		CEO	CFO	COMPANY SECRETARY	
1.	Gross Salary				
	a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	-	-	-	-
	b) Value of perquisites u/s 17(2) of Income Tax Act, 1961	-	-	-	-
	c) Profits in lieu of salary u/s 17(3) of Income Tax Act, 1961	-	-	-	-
2.	Stock Option	-	-	-	-
3.	Sweat Equity	-	-	-	-
	Commission				
4.		-	-	-	-



	- as % of profit			
	- Others (Specify)			
5.	Others (Pls Specify)	-	-	-
	Total	-	-	-

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES: NIL

TYPE	SECTION OF THE COMPANIES ACT	BRIEF DESCRIPTION	DETAILS OF PENALTY / PUNISHMENT /COMPOUNDING FEE IMPOSED	AUTHORITY [RD/NCLT/COURT]	APPEAL MADE , IF ANY
<b>A. COMPANY</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
<b>B. DIRECTORS</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty				-	-
Punishment				-	-
Compounding				-	-

**[700500] Disclosures - Signatories of financial statements****Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	1	2
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SUSHANT	SRIDHARA
Middle name of director		TULASI
Last name of director	MOHAN LAL	PRIYANKA
Designation of director	Director	Director
Director identification number of director	01227151	08883973
Date of signing of financial statements by director	28/06/2021	28/06/2021

**[700400] Disclosures - Auditors report****Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	<b>01/04/2020 to 31/03/2021</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	Textual information (2) [See below]
Disclosure relating to quantitative details of fixed assets	a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (3) [See below]
Disclosure relating to title deeds of immovable properties	(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no immovable properties were held by the Company.
Disclosure in auditors report relating to inventories	The Company does not have any inventories. Accordingly, reporting under clause 3 (ii) of the Order is not applicable to the company.
Disclosure in auditors report relating to loans	Textual information (4) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	(a) The Company has granted unsecured loan to one party covered in the register maintained under section 189 of the Act.
Disclosure relating to terms and conditions of loans granted	(b) In our opinion and according to the information given to us, the term and conditions of the loan given by the Company are prima facie, not prejudicial interest of the Company
Disclosure regarding receipt of loans granted	(c) There are no overdue amounts as at the year-end in respect of both principal and interest.
Disclosure regarding terms of recovery of loans granted	NA
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (5) [See below]

Disclosure in auditors report relating to deposits accepted	Textual information (6) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (7) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (8) [See below]
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (9) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	(b) According to the information and explanations given to us and records of the Company examined by us, there are no disputes pending against the Company as on 31st March, 2021.
Disclosure in auditors report relating to default in repayment of financial dues	The company has not availed any loans from banks, financial institutions and Government. Also, the Company has not issued any debentures. Hence the paragraph 3(viii) of the order is not applicable.
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (10) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (11) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (12) [See below]
Disclosure in auditors report relating to Nidhi Company	The Company is not a Nidhi Company; hence paragraph 3(xii) of the order is not applicable to the company.
Disclosure in auditors report relating to transactions with related parties	Textual information (13) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (14) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (15) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	As per the information available and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	<b>01/04/2020 to 31/03/2021</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	M. Anandam& Co
Name of auditor signing report	LAKSHMI NAGARATNAM YEJJU
Firms registration number of audit firm	000125S
Membership number of auditor	212926
Address of auditors	14-2-78 M G ROAD WARANGAL 506012
Permanent account number of auditor or auditor's firm	AACFM8791J
SRN of form ADT-1	G94111143
Date of signing audit report by auditors	28/06/2021
Date of signing of balance sheet by auditors	28/06/2021

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

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (16) [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 (2)****Disclosure in auditors report relating to fixed assets**

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. (b) The fixed assets have been physically verified by the management in a periodical manner, which in our opinion is reasonable, having regard to the size of the company and the nature of its business. No material discrepancies were noticed on such physical verification. (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no immovable properties were held by the Company.

**Textual information (3)****Disclosure relating to physical verification and material discrepancies of fixed assets**

(b) The fixed assets have been physically verified by the management in a periodical manner, which in our opinion is reasonable, having regard to the size of the company and the nature of its business. No material discrepancies were noticed on such physical verification.

**Textual information (4)****Disclosure in auditors report relating to loans**

(a) The Company has granted unsecured loan to one party covered in the register maintained under section 189 of the Act. (b) In our opinion and according to the information given to us, the term and conditions of the loan given by the Company are prima facie, not prejudicial interest of the Company (c) There are no overdue amounts as at the year-end in respect of both principal and interest.

## Textual information (5)

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

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act in respect of grant of loans and making investments as applicable.

## Textual information (6)

### **Disclosure in auditors report relating to deposits accepted**

During the period the company has not accepted any deposits or any deposits outstanding as on balance sheet date where provisions of sections 73 to 76 or any other relevant provisions of the Act are applicable. Accordingly, reporting under clause 3 (v) of the Order is not applicable to the company.

## Textual information (7)

### **Disclosure in auditors report relating to maintenance of cost records**

Maintenance of cost records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act. Accordingly, reporting under clause 3 (vi) of the Order is not applicable to the company.

## Textual information (8)

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

(a) According to the information and explanations given to us and the records of the Company examined by us, the Company is regular in depositing undisputed statutory dues including provident fund, income-tax and goods and service tax and any other statutory dues as applicable with the appropriate authorities and there are no arrears of outstanding statutory dues as at period ended concerned for a period of more than six months from the date they became payable. (b) According to the information and explanations given to us and records of the Company examined by us, there are no disputes pending against the Company as on 31st March, 2021.

## Textual information (9)

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

(a) According to the information and explanations given to us and the records of the Company examined by us, the Company is regular in depositing undisputed statutory dues including provident fund, income-tax and goods and service tax and any other statutory dues as applicable with the appropriate authorities and there are no arrears of outstanding statutory dues as at period ended concerned for a period of more than six months from the date they became payable.

## Textual information (10)

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

The company has not raised moneys by way of initial public offer or further public offer (including debt instruments). Company has not raised any term Loans during the period. Accordingly, reporting under clause 3 (ix) of the Order is not applicable to the company.

## Textual information (11)

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

To the best of our knowledge and belief and according to the information and explanations given to us, no fraud on or by the Company by its officers or employees was noticed or reported during the period.

## Textual information (12)

### **Disclosure in auditors report relating to managerial remuneration**

According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

## Textual information (13)

### **Disclosure in auditors report relating to transactions with related parties**

According to the information and explanations given to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

## Textual information (14)

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

During the period, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures; hence paragraph 3(xiv) of the order is not applicable to the company.

## Textual information (15)

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

To the best of our knowledge and belief and according to the information and explanations given to us the company has not entered into any non-cash transactions with directors or persons connected with them, hence paragraph 3(xv) of the order is not applicable to the company.

## Textual information (16)

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

Independent Auditor's Report

To the Members of ICP Solutions Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial statements of ICP Solutions Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2021, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and its profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in Company's annual report but does not include the financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditor's report.

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

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



When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

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

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

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

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

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

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

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

up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

#### Report on Other Legal and Regulatory Requirements

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

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

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss(including Other Comprehensive Income), Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

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

(e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

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

(g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

- i. The Company does not have any pending litigations which would impact its standalone financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

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

For M. Anandam & Co.,  
Chartered Accountants  
(Firm's Registration No. 000125S)

Y.Lakshmi Nagaratnam  
Partner  
Membership No. 212926

UDIN:21212926AAAADJ1048

Place: Secunderabad  
Date:28.06.2021

#### Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

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

We have audited the internal financial controls over financial reporting of ICP Solutions Private Limited ("the Company") as of 31st March, 2021, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

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

#### Auditor's Responsibility

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

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

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

#### Meaning of Internal Financial Controls over Financial Reporting

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

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

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

#### Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M. Anandam& Co.,

Chartered Accountants

(Firm's Registration No. 000125S)

Y.Lakshmi Nagaratnam

Partner

Membership No. 212926

UDIN:21212926AAAADJ1048

Place: Secunderabad

Date:28.06.2021

Annexure "B" to the Independent Auditor's Report

With reference to Paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date to the Members of

the Company, we report that:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The fixed assets have been physically verified by the management in a periodical manner, which in our opinion is reasonable, having regard to the size of the company and the nature of its business. No material discrepancies were noticed on such physical verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no immovable properties were held by the Company.

2

The Company does not have any inventories. Accordingly, reporting under clause 3 (ii) of the Order is not applicable to the company.

(a) The Company has granted unsecured loan to one party covered in the register maintained under section 189 of the Act.

3 (b) In our opinion and according to the information given to us, the term and conditions of the loan given by the Company are prima facie, not prejudicial interest of the Company

(c) There are no overdue amounts as at the year-end in respect of both principal and interest.

4 In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act in respect of grant of loans and making investments as applicable.

5 During the period the company has not accepted any deposits or any deposits outstanding as on balance sheet date where provisions of sections 73 to 76 or any other relevant provisions of the Act are applicable. Accordingly, reporting under clause 3 (v) of the Order is not applicable to the company.

6 Maintenance of cost records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act. Accordingly, reporting under clause 3 (vi) of the Order is not applicable to the company.

7.1 (a) According to the information and explanations given to us and the records of the Company examined by us, the Company is regular in depositing undisputed statutory dues including provident fund, income-tax and goods and service tax and any other statutory dues as applicable with the appropriate authorities and there are no arrears of outstanding statutory dues as at period ended concerned for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and records of the Company examined by us, there are no disputes pending against the Company as on 31st March, 2021.

- 8 The company has not availed any loans from banks, financial institutions and Government. Also, the Company has not issued any debentures. Hence the paragraph 3(viii) of the order is not applicable.
- The company has not raised moneys by way of initial public offer or further public offer (including debt instruments).
- 9 Company has not raised any term Loans during the period. Accordingly, reporting under clause 3 (ix) of the Order is not applicable to the company.
- 10 To the best of our knowledge and belief and according to the information and explanations given to us, no fraud on or by the Company by its officers or employees was noticed or reported during the period.
- 11 According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
- 12
- The Company is not a Nidhi Company; hence paragraph 3(xii) of the order is not applicable to the company.
- 13
- According to the information and explanations given to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14 During the period, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures; hence paragraph 3(xiv) of the order is not applicable to the company.
- 15 To the best of our knowledge and belief and according to the information and explanations given to us the company has not entered into any non-cash transactions with directors or persons connected with them, hence paragraph 3(xv) of the order is not applicable to the company.
- 16 As per the information available and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For M. Anandam& Co.,

Chartered Accountants

(Firm's Registration No. 000125S)

Y.Lakshmi Nagaratnam

Partner

Membership No. 212926

UDIN:21212926AAAADJ1048

Place: Secunderabad

Date:28.06.2021

**[700700] Disclosures - Secretarial audit report**

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

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No



**[110000] Balance sheet**

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

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	23.09	12.33	
Other intangible assets	0	0	
Intangible assets under development	123.36	163.67	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	43.68	20.23	
Total non-current financial assets	43.68	20.23	
Deferred tax assets (net)	6.23	4.51	
Other non-current assets	0	3.41	
Total non-current assets	196.36	204.15	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	4.78	1.47	
Cash and cash equivalents	46.88	28.86	
Loans, current	0	0	
Total current financial assets	51.66	30.33	
Other current assets	26.51	20.57	
Total current assets	78.17	50.9	
Total assets	274.53	255.05	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1	1	1
Other equity	35.16	16.1	
Total equity attributable to owners of parent	36.16	17.1	
Non controlling interest	0	0	
Total equity	36.16	17.1	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	101.3	147.82	
Total non-current financial liabilities	101.3	147.82	
Provisions, non-current	0	0	
Total non-current liabilities	101.3	147.82	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	30	0.3	
Trade payables, current	0.33	9.88	
Other current financial liabilities	54.89	35.83	
Total current financial liabilities	85.22	46.01	
Other current liabilities	(A) 47.82	(B) 37.29	
Provisions, current	0	0	
Current tax liabilities	4.03	6.83	
Total current liabilities	137.07	90.13	
Total liabilities	238.37	237.95	
Total equity and liabilities	274.53	255.05	

**Footnotes**

(A) (ii) Lease liabilities : 46.52 (b) Other current liabilities : 1.3

(B) (ii) Lease liabilities : 36 (b) Other current liabilities : 1.29

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 190.55	[INR/shares] 132.16
Total basic earnings (loss) per share	[INR/shares] 190.55	[INR/shares] 132.16
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 190.55	[INR/shares] 132.16
Total diluted earnings (loss) per share	[INR/shares] 190.55	[INR/shares] 132.16

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	421.84	363.05
Other income	34.26	9.15
Total income	456.1	372.2
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	299.76	237
Finance costs	20.15	24.97
Depreciation, depletion and amortisation expense	46.58	45.6
Other expenses	62.75	48.47
Total expenses	429.24	356.04
Profit before exceptional items and tax	26.86	16.16
Total profit before tax	26.86	16.16
Tax expense [Abstract]		
Current tax	9.52	7.43
Deferred tax	-1.72	-4.5
Total tax expense	7.8	2.93
Total profit (loss) for period from continuing operations	19.06	13.23
Total profit (loss) for period	19.06	13.23
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	19.06	13.23
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	0	0
Total comprehensive income	19.06	13.23
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	19.06	13.23		19.06
Changes in comprehensive income components	0	0		0
Total comprehensive income	19.06	13.23		19.06
Other changes in equity [Abstract]				
Other additions to reserves	0	-4.64		0
Total other changes in equity	0	-4.64		0
Total increase (decrease) in equity	19.06	8.59		19.06
Other equity at end of period	35.16	16.1	7.51	35.16

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

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	13.23		19.06	13.23
Changes in comprehensive income components	0		0	0
Total comprehensive income	13.23		19.06	13.23
Other changes in equity [Abstract]				
Other additions to reserves	-4.64		0	-4.64
Total other changes in equity	-4.64		0	-4.64
Total increase (decrease) in equity	8.59		19.06	8.59
Other equity at end of period	16.1	7.51	35.16	16.1

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

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		19.06	13.23	
Changes in comprehensive income components		0	0	
Total comprehensive income		19.06	13.23	
Other changes in equity [Abstract]				
Other additions to reserves		0	-4.64	
Total other changes in equity		0	-4.64	
Total increase (decrease) in equity		19.06	8.59	
Other equity at end of period	7.51	35.16	16.1	7.51

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

..(4)

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	19.06	13.23	
Changes in comprehensive income components	0	0	
Total comprehensive income	19.06	13.23	
Other changes in equity [Abstract]			
Other additions to reserves	0	-4.64	
Total other changes in equity	0	-4.64	
Total increase (decrease) in equity	19.06	8.59	
Other equity at end of period	35.16	16.1	7.51

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>31/03/2019</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	26.86	16.16	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	20.15	24.97	
Adjustments for decrease (increase) in trade receivables, non-current	-3.31	40.5	
Adjustments for decrease (increase) in other non-current assets	-5.94	-18.67	
Adjustments for other financial assets, non-current	-20.05	-10.28	
Adjustments for increase (decrease) in trade payables, non-current	-9.55	9.88	
Adjustments for increase (decrease) in other non-current liabilities	-15.7	-3.47	
Adjustments for depreciation and amortisation expense	46.58	45.6	
Adjustments for other financial liabilities, non-current	19.07	-1.21	
Other adjustments for non-cash items	(A) -2.04	(B) -0.47	
Total adjustments for reconcile profit (loss)	29.21	86.85	
Net cash flows from (used in) operations	56.07	103.01	
Net cash flows from (used in) operating activities	56.07	103.01	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	-12.5	-13.15	
Net cash flows from (used in) investing activities	-12.5	-13.15	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	29.7	-21.92	
Other inflows (outflows) of cash	-55.25	-67.12	
Net cash flows from (used in) financing activities	-25.55	-89.04	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	18.02	0.82	
Net increase (decrease) in cash and cash equivalents	18.02	0.82	
Cash and cash equivalents cash flow statement at end of period	46.88	28.86	28.04

**Footnotes**

(A) Pre paid Rent : -2.04

(B) Pre paid Rent : -0.47

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (17) [See below]	Refer to significant accounting policy

## Textual information (17)

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

#### 1. Background

ICP Solutions Private Limited was incorporated on 25th May 2018 having its registered office in Hyderabad. The Company deals in IT Consulting services.

#### 2. Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of the financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### a) Statement of Compliance

The financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2016 and Companies (Indian Accounting Standards) Amendment Rules, 2017 and the relevant provisions of the Companies Act, 2013 ('the Act') as applicable.

##### b) Basis of preparation

The financial statements have been prepared under the historical cost convention with the exception of certain assets and liabilities that are required to be carried at fair values by Ind AS. 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.

##### c) Use of estimates and critical accounting judgements

In preparation of the financial statements, the Company makes judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and the 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 the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

Significant judgements and estimates relating to the carrying values of assets and liabilities include useful lives of property, plant and equipment and intangible assets, impairment of property, plant and equipment, intangible assets and investments, provision for employee benefits and other provisions, recoverability of deferred tax assets, commitments and contingencies.

##### d) Revenue Recognition

###### i) Sale of services

Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration which the Company expects to receive in exchange for those products or services.

- Revenue from fixed price development contracts is recognised on output basis measured by units delivered, efforts



expended, number of transactions processed, etc.

- Revenue related to fixed price maintenance and support services contracts where the Company is standing ready to provide services is recognised based on time elapsed mode and revenue is straight lined over the period of performance.

Unbilled Revenue on incomplete service contracts are estimated based on the extent of completion.

Contract assets are recognised when there is excess of revenue earned over billings on contracts. Contract assets are classified as unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms.

#### ii) Other income

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

#### e) Income tax

##### Current income tax

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 in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised in outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

##### Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

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

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.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted at the reporting date. Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. 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.

#### f) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### g) Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using effective interest method, less provision for impairment.

## h) other financial assets

## i) Classification

The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and
- those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in Statement of profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for equity investment at fair value through other comprehensive income.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

## ii) Measurement

At initial recognition, the company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset.

Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost.

Fair value through other comprehensive income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVOCI). 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 profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in other income using the effective interest rate method.

Fair value through profit or loss: Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on debt investment that is subsequently measured at fair value through profit or loss is recognised in profit or loss and presented net in the statement of profit and loss in the period in which it arises. Interest income from these financial assets is included in other income.

Equity instruments:

The Company subsequently measures all equity investments at fair value. Where the company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in the other income. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

## iii) Impairment of financial assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. Note 20 details how the Company determines whether there has been a significant increase in credit risk.

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

## iv) Derecognition of financial assets

A financial asset is derecognized only when

- The Company has transferred the rights to receive cash flow from the financial asset or
- retains the contractual rights to receive the cash flows of the financial assets, but assumes a contractual obligation to pay cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized. Where the entity has not

transferred substantially all risks and rewards of ownership of the financial asset is not derecognized.  
Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the

financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

i) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

j) Property, plant and equipment

Property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation/Amortisation methods, estimated useful lives and residual value

Depreciation is calculated using the straight-line basis at the rates arrived at based on the useful lives prescribed in Schedule II of the Companies Act, 2013. The company follows the policy of charging depreciation on pro-rata basis on the assets acquired or disposed off during the year. Leasehold assets are amortised over the period of lease.

The residual values are not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains or losses on disposal are determined by comparing proceeds with carrying amount.

k) Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured and are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortized cost using the effective interest method.

l) Borrowings

Borrowings are initially recognized at fair value, net of transaction cost incurred. Borrowings are subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognized in profit or loss over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a prepayment for liquidity services and amortized over the period of the facility to which it relates.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in profit or loss.

Where the terms of a financial liability are renegotiated and the entity issues equity instruments to a creditor to extinguish all or part of the liability (debt for equity swap), a gain or loss is recognized in profit or loss, which is measured as the difference between the carrying amount of the financial liability and the fair value of the equity instrument issued.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Where there is a breach of a material provision of a long-term loan

arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of financial statements for issue, not to demand payment as consequence of the breach.

#### m) Borrowing costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing cost eligible for capitalization.

Other borrowings costs are expensed in the period in which they are incurred.

#### n) Provisions

Provisions for legal claims and returns are recognised when the company has a present legal or constructive obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provisions due to the passage of time is recognized as interest expense.

#### o) Employee benefits

##### Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

#### p) Contributed equity

Equity shares are classified as equity.

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### q) Dividends

Provision is made for the amount of any dividend declared, being appropriately authorized and no longer at the discretion of the entity, on or before the end of the reporting period but not distributed at the end of the reporting period.

#### r) Earning per share

##### (i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- The profit attributable to owners of the company
- By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

##### (ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- The after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

#### s) Segment Reporting

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

t) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III, unless otherwise stated.

x) Recent accounting pronouncements

There is no such notification which would have been applicable from April 1, 2021.

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	R e f e r t o A c c o u n t i n g  P o l i c i e s	R e f e r t o A c c o u n t i n g  P o l i c i e s
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	R e f e r      t o Notes	R e f e r      t o Notes
Description of nature of necessary adjustments to provide comparative information	R e f e r      t o Notes	R e f e r      t o Notes
Disclosure of significant accounting policies [TextBlock]	Textual information (18) [See below]	R e f e r t o      s i g n i f i c a n t a c c o u n t i n g p o l i c y

## Textual information (18)

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

#### 1. Background

ICP Solutions Private Limited was incorporated on 25th May 2018 having its registered office in Hyderabad. The Company deals in IT Consulting services.

#### 2. Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of the financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### a) Statement of Compliance

The financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2016 and Companies (Indian Accounting Standards) Amendment Rules, 2017 and the relevant provisions of the Companies Act, 2013 ('the Act') as applicable.

##### b) Basis of preparation

The financial statements have been prepared under the historical cost convention with the exception of certain assets and liabilities that are required to be carried at fair values by Ind AS. 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.

##### c) Use of estimates and critical accounting judgements

In preparation of the financial statements, the Company makes judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and the 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 the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

Significant judgements and estimates relating to the carrying values of assets and liabilities include useful lives of property, plant and equipment and intangible assets, impairment of property, plant and equipment, intangible assets and investments, provision for employee benefits and other provisions, recoverability of deferred tax assets, commitments and contingencies.

##### d) Revenue Recognition

###### i) Sale of services

Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration which the Company expects to receive in exchange for those products or services.



- Revenue from fixed price development contracts is recognised on output basis measured by units delivered, efforts

expended, number of transactions processed, etc.

- Revenue related to fixed price maintenance and support services contracts where the Company is standing ready to provide services is recognised based on time elapsed mode and revenue is straight lined over the period of performance.

Unbilled Revenue on incomplete service contracts are estimated based on the extent of completion.

Contract assets are recognised when there is excess of revenue earned over billings on contracts. Contract assets are classified as unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms.

#### ii) Other income

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

#### e) Income tax

##### Current income tax

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 in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised in outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

##### Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

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

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.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted at the reporting date. Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. 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.

#### f) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### g) Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using effective interest method, less provision for impairment.

h) other financial assets

i) Classification

The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and
- those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in Statement of profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for equity investment at fair value through other comprehensive income.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

ii) Measurement

At initial recognition, the company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset.

Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost.

Fair value through other comprehensive income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVOCI). 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 profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in other income using the effective interest rate method.

Fair value through profit or loss: Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on debt investment that is subsequently measured at fair value through profit or loss is recognised in profit or loss and presented net in the statement of profit and loss in the period in which it arises. Interest income from these financial assets is included in other income.

Equity instruments:

The Company subsequently measures all equity investments at fair value. Where the company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in the other income.

Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

iii) Impairment of financial assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. Note 20 details how the Company determines whether there has been a significant increase in credit risk.

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

iv) Derecognition of financial assets

A financial asset is derecognized only when

- The Company has transferred the rights to receive cash flow from the financial asset or
- retains the contractual rights to receive the cash flows of the financial assets, but assumes a contractual obligation to pay cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized. Where the entity has not

transferred substantially all risks and rewards of ownership of the financial asset is not derecognized.  
Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the

financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

i) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

j) Property, plant and equipment

Property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation/Amortisation methods, estimated useful lives and residual value

Depreciation is calculated using the straight-line basis at the rates arrived at based on the useful lives prescribed in Schedule II of the Companies Act, 2013. The company follows the policy of charging depreciation on pro-rata basis on the assets acquired or disposed off during the year. Leasehold assets are amortised over the period of lease.

The residual values are not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains or losses on disposal are determined by comparing proceeds with carrying amount.

k) Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured and are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortized cost using the effective interest method.

l) Borrowings

Borrowings are initially recognized at fair value, net of transaction cost incurred. Borrowings are subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognized in profit or loss over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a prepayment for liquidity services and amortized over the period of the facility to which it relates.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in profit or loss.

Where the terms of a financial liability are renegotiated and the entity issues equity instruments to a creditor to extinguish all or part of the liability (debt for equity swap), a gain or loss is recognized in profit or loss, which is measured as the difference between the carrying amount of the financial liability and the fair value of the equity instrument issued.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Where there is a breach of a material provision of a long-term loan

arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of financial statements for issue, not to demand payment as consequence of the breach.

#### m) Borrowing costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing cost eligible for capitalization.

Other borrowings costs are expensed in the period in which they are incurred.

#### n) Provisions

Provisions for legal claims and returns are recognised when the company has a present legal or constructive obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provisions due to the passage of time is recognized as interest expense.

#### o) Employee benefits

##### Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

#### p) Contributed equity

Equity shares are classified as equity.

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### q) Dividends

Provision is made for the amount of any dividend declared, being appropriately authorized and no longer at the discretion of the entity, on or before the end of the reporting period but not distributed at the end of the reporting period.

#### r) Earning per share

##### (i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- The profit attributable to owners of the company
- By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

##### (ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- The after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

#### s) Segment Reporting

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

t) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III, unless otherwise stated.

x) Recent accounting pronouncements

There is no such notification which would have been applicable from April 1, 2021.

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

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

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

### [400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Straight-line Method	Straight-line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per notes	As per notes
Whether property, plant and equipment are stated at revalued amount	No	No	No	No



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

..(2)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Sub classes of property, plant and equipment [Axis]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Straight-line Method	Straight-line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per notes	As per notes
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Sub classes of property, plant and equipment [Axis]				
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Straight-line Method	Straight-line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per notes	As per notes
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			12.5	0
Total increase (decrease) in property, plant and equipment			12.5	0
Property, plant and equipment at end of period	23.09	12.33	25.65	13.15

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1.74	0	
Total Depreciation property plant and equipment		1.74	0	
Total increase (decrease) in property, plant and equipment		1.74	0	
Property, plant and equipment at end of period	13.15	2.56	0.82	0.82

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

..(3)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.04	0		
Total Depreciation property plant and equipment	-1.04	0		
Total increase (decrease) in property, plant and equipment	-1.04	0		0
Property, plant and equipment at end of period	0.69	1.73	1.73	2.3

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

..(4)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.04	0
Total Depreciation property plant and equipment			1.04	0
Total increase (decrease) in property, plant and equipment	0		1.04	0
Property, plant and equipment at end of period	2.3	2.3	1.61	0.57

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

..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.04	0	
Total Depreciation property plant and equipment		-1.04	0	
Total increase (decrease) in property, plant and equipment		-1.04	0	
Property, plant and equipment at end of period	0.57	0.69	1.73	1.73

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

..(6)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.04
Total Depreciation property plant and equipment				1.04
Total increase (decrease) in property, plant and equipment	0	0		1.04
Property, plant and equipment at end of period	2.3	2.3	2.3	1.61

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

..(7)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Additions other than through business combinations, property, plant and equipment			0
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	0		-0.44
Total Depreciation property plant and equipment	0		-0.44
Total increase (decrease) in property, plant and equipment	0		-0.44
Property, plant and equipment at end of period	0.57	0.57	10.16

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

..(8)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	10.6	10.85	10.85	10.85

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

..(9)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.44	0		-0.44
Total Depreciation property plant and equipment	0.44	0		-0.44
Total increase (decrease) in property, plant and equipment	0.44	0		-0.44
Property, plant and equipment at end of period	0.69	0.25	0.25	10.16

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

..(10)

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

Classes of property, plant and equipment [Axis]	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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	10.6	10.6	10.85	10.85

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

..(11)

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.44	0	
Total Depreciation property plant and equipment		0.44	0	
Total increase (decrease) in property, plant and equipment		0.44	0	
Property, plant and equipment at end of period	10.85	0.69	0.25	0.25

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

..(12)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	12.5	0		12.5
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.26	0		
Total Depreciation property plant and equipment	-0.26	0		
Total increase (decrease) in property, plant and equipment	12.24	0		12.5
Property, plant and equipment at end of period	12.24	0	0	12.5

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

..(13)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.26	0
Total Depreciation property plant and equipment			0.26	0
Total increase (decrease) in property, plant and equipment	0		0.26	0
Property, plant and equipment at end of period	0	0	0.26	0

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

..(14)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		12.5	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.26	0	
Total Depreciation property plant and equipment		-0.26	0	
Total increase (decrease) in property, plant and equipment		12.24	0	
Property, plant and equipment at end of period	0	12.24	0	0

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

..(15)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	12.5	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.26
Total Depreciation property plant and equipment				0.26
Total increase (decrease) in property, plant and equipment	12.5	0		0.26
Property, plant and equipment at end of period	12.5	0	0	0.26



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

..(16)

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

Classes of property, plant and equipment [Axis]	Computer equipments [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]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Depreciation, property, plant and equipment [Abstract]		
Depreciation recognised in profit or loss	0	
Total Depreciation property plant and equipment	0	
Total increase (decrease) in property, plant and equipment	0	
Property, plant and equipment at end of period	0	0

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Refer to Notes	Refer to Notes
Useful lives or depreciation rates, investment property, cost model	Refer to Notes	Refer to Notes

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	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]		
Other intangible assets at end of period	0	0

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

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

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Refer to Notes	Refer to Notes
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Refer to Notes	Refer to Notes

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

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	95.34	50.56	4.78	1.47
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class		Refer to child member		Refer to child member

## Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4.78	1.47	90.56	49.09
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Refer to child member	Refer to child member
Description of other financial assets at fair value class		-		Refer to child member

## Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	46.88	28.86	46.88	28.86
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and cash equivalents	Cash and cash equivalents
Description of other financial assets at fair value class		Refer to child member		-

## Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	43.68	20.23	43.68	20.23
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other financial assets	Other financial assets
Description of other financial assets at fair value class		Refer to child member		-

## Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	232.71	219.95	(A) 232.71	(B) 219.95
Financial liabilities, at fair value	0	0	0	0

**Footnotes**

(A) Non - current Lease liabilities : 101.3 Borrowings : 30 Current Lease liabilities : 46.52 Other financial liabilities : 54.89

(B) Non - current Lease liabilities : 147.82 Borrowings : 0.3 Current Lease liabilities : 36 Other financial liabilities : 35.83

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	56.07	103.01
Net cash flows from (used in) operating activities	56.07	103.01
Net cash flows from (used in) investing activities, continuing operations	-12.5	-13.15
Net cash flows from (used in) investing activities	-12.5	-13.15
Net cash flows from (used in) financing activities, continuing operations	-25.55	-89.04
Net cash flows from (used in) financing activities	-25.55	-89.04

**[400100] Notes - Equity share capital**

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Refer to child member	Refer to child member	Equity Shares	Equity Shares
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	Refer to child member	Refer to child member	Equity Shares	Equity Shares
Name of shareholder	DECIPHER LABS LIMITED	Refer to child member	DECIPHER LABS LIMITED	DECIPHER LABS LIMITED
CIN of shareholder			L24230TG1986PLC006781	L24230TG1986PLC006781
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of shareholding in company	100.00%	100.00%	100.00%	100.00%

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 10,000	[shares] 10,000		[shares] 10,000
Value of shares authorised	1	1		1
Number of shares issued	[shares] 10,000	[shares] 10,000		[shares] 10,000
Value of shares issued	1	1		1
Number of shares subscribed and fully paid	[shares] 10,000	[shares] 10,000		[shares] 10,000
Value of shares subscribed and fully paid	1	1		1
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] 10,000	[shares] 10,000		[shares] 10,000
Total value of shares subscribed	1	1		1
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 10,000	[shares] 10,000		[shares] 10,000
Value of shares called	1	1		1
Value of shares paid-up	1	1		1
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 shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[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]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
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] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities 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]				
Decrease in amount of treasury shares or shares bought back	0	0		0
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	1	1	1	1
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 10,000	[shares] 10,000		[shares] 10,000
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 10,000	[shares] 10,000		[shares] 10,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Refer to child member

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Refer to child member	
Number of shares authorised	[shares] 10,000	
Value of shares authorised	1	
Number of shares issued	[shares] 10,000	
Value of shares issued	1	
Number of shares subscribed and fully paid	[shares] 10,000	
Value of shares subscribed and fully paid	1	
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] 10,000	
Total value of shares subscribed	1	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 10,000	
Value of shares called	1	
Value of shares paid-up	1	
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 shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
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] 10,000	[shares] 10,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	

Amount of shares issued under employee stock option plan		0	
Amount of other issue arising out of conversion of securities during period		0	
Total aggregate amount of increase in equity share capital during period		0	
Decrease in equity share capital during period [Abstract]			
Decrease in amount of treasury shares or shares bought back		0	
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		1	1
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company		[shares] 10,000	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates		[shares] 10,000	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	
Type of share		Refer to child member	

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

## [400300] Notes - Borrowings

### Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]			
Classification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	30	0.3	30	0.3

### Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	30	0.3	30	0.3



**Classification of borrowings [Table]**

..(3)

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

Classification based on current non-current [Axis]	Current [Member]
Classification of borrowings [Axis]	Loans and advances from others [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]
	31/03/2020
Borrowings notes [Abstract]	
Details of borrowings [Abstract]	
Details of borrowings [Line items]	
Borrowings	0

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

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Allowance for credit losses [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
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	-6.23	-4.51		-6.23
Net deferred tax liability (assets)	6.23	4.51	0.01	6.23
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	1.72	4.5		1.72
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	1.72	4.5		1.72
Total increase (decrease) in deferred tax liability (assets)	1.72	4.5		1.72
Deferred tax liability (assets) at end of period	6.23	4.51	0.01	6.23

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Allowance for credit losses [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
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	-4.51	
Net deferred tax liability (assets)	4.51	0.01
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	4.5	
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	4.5	
Total increase (decrease) in deferred tax liability (assets)	4.5	
Deferred tax liability (assets) at end of period	4.51	0.01

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

	01/04/2020 to 31/03/2021	01/04/2019 to 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)	9.52	7.43
Total current tax expense (income) and adjustments for current tax of prior periods	9.52	7.43
Deferred tax expense (income) relating to origination and reversal of temporary differences	-1.72	-4.5
Total tax expense (income)	7.8	2.93
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	7.8	2.93
Total tax expense (income)	7.8	2.93

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

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

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

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

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

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	46.52	36	1.3	1.29
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Lease liabilities	Lease liabilities	Statutory Liabilities	Statutory Liabilities
Other current liabilities, others	46.52	36	1.3	1.29

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

..(1)

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	40.11	6.87	3.57	13.36
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Rent deposits	Rent deposits	From Holding Company	From Holding Company
Other non-current financial assets, others	40.11	6.87	3.57	13.36

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

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	8.45	0.52	29.32	20.2
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Rent Deposit	Interest Payable	Employee Benefit Payable	Employee Benefit Payable
Other current financial liabilities, others	8.45	0.52	29.32	20.2

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

..(2)

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

Other current financial liabilities, others [Axis]	3	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	17.12	15.11
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Expenses Payable	Expenses Payable
Other current financial liabilities, others	17.12	15.11

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

..(1)

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

Other non-current assets, others [Axis]	1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	0	3.41
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Prepaid rent deposits	Prepaid rent deposits
Other non-current assets, others	0	3.41

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

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

..(1)

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

Other non-current financial liabilities others [Axis]	1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	101.3	147.82
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	101.3	147.82

**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	15.67	12.25	0.54	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Input receivables taxes	Input receivables taxes	TDS Receivables	TDS Receivables
Other current assets, others	15.67	12.25	0.54	0

**Other current assets others [Table]**

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0.3	0.34	10	7.98
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Prepaid expenses	Salary advance	Salary advance
Other current assets, others	0.3	0.34	10	7.98

**Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	4.78	1.47	4.78	1.47
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	4.78	1.47	4.78	1.47
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

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

	31/03/2021	31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	43.68	20.23
Advances, non-current	0	0
Total other non-current assets	0	3.41
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	46.42	27.96
Total balance with banks	46.42	27.96
Cash on hand	0.46	0.9
Total cash and cash equivalents	46.88	28.86
Total cash and bank balances	46.88	28.86
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
Total other current assets	26.51	20.57
Total other non-current financial liabilities	101.3	147.82
Interest accrued on borrowings	0	0
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	54.89	35.83
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	(A) 47.82	(B) 37.29

### Footnotes

(A) (ii) Lease liabilities : 46.52 (b) Other current liabilities : 1.3

(B) (ii) Lease liabilities : 36 (b) Other current liabilities : 1.29

**[401200] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (19) [See below]	
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]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
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



## Textual information (19)

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

3					
Property, Plant and Equipment					
Changes in the carrying value of property, plant and equipment for the year ended 31 March, 2021					
Sr. No	Particulars	Office Equipment	Computer	Furniture and Fixtures	Total
1	Gross Carrying Amount				
	As at 1st April, 2020	2.30	-	10.85	13.15
	Additions	-	12.50	-	12.50
	Disposal / Adjustments	-	-	-	-
	As at 31 March, 2021	2.30	12.50	10.85	25.65
2	Depreciation				
	As at 1st April, 2020	0.25	-	0.57	0.82
	Charge for the year	0.44	0.26	1.03	1.73
	Disposal / Adjustments	-	-	-	-
	As at 31 March, 2021	0.69	0.26	1.61	2.55
3	Net Block				

	As at 31 March, 2021	1.61	12.24	9.24	23.09
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Changes in the carrying value of property, plant and equipment for the year ended 31 March, 2020					
Sr. No	Particulars	Office Equipment	Furniture and Fixtures	Total	
1	Gross Carrying Amount				
	As at 1st April, 2019	-	-	-	
	Additions	2.30	10.85	13.15	
	Disposal / Adjustments	-	-	-	
	As at 31 March, 2020	2.30	10.85	13.15	
2	Depreciation				
	As at 1st April, 2019	-	-	-	
	Charge for the year	0.25	0.57	0.82	
	Disposal / Adjustments	-	-	-	
	As at 31 March, 2020	0.25	0.57	0.82	
3	Net Block				
	As at 31 March, 2020	2.05	10.28	12.33	

## 4. Deferred Tax Asset(Net)

Particulars	As at 31 March 2021	As at 31 March 2020
Deferred tax asset		
(Arising on account of timing difference)		
Preliminary Expenses	0.00	0.01
Lease Asset and Liability	6.36	4.61
Deferred tax Liability		
Depreciation	0.13	0.11
TOTAL	6.23	4.51

## Reconciliation of Deferred Tax Assets:

Particulars	As at 31 March 2021	As at 31 March 2020
Opening Balance - Deferred Tax Asset	4.51	0.01
Tax Income/(Expense) recognised in statement of profit or loss	1.72	4.50
Deferred Tax Assets	6.23	4.51

## Movements in Deferred Tax Assets

Particulars	Impact of difference between preliminary expenses	Impact of difference between preliminary expenses
Opening	4.51	0.01
(Charged)/Credited:		
to Profit or Loss	1.72	4.50
directly to Equity	-	-

Deferred Tax Assets	6.23	4.51
---------------------	------	------

5. Other financial assets (non - current)		
Particulars	As at 31 March 2021	As at 31 March 2020
Unsecured, considered good		
a) Rent deposits	40.11	6.87
b) Loans from Related Parties		
Unsecured, considered good		
From Holding Company	3.57	13.36
TOTAL	43.68	20.23

6. Other non-current assets		
Particulars	As at 31 March 2021	As at 31 March 2020
Prepaid rent deposits	-	3.41
TOTAL	-	3.41

7 . Trade Receivables		
Particulars	As at 31 March 2021	As at 31 March 2020
Trade receivables considered good - Unsecured	4.78	1.47
TOTAL	4.78	1.47

## 8. Cash and Cash Equivalents

Particulars	As at 31 March 2021	As at 31 March 2020
a) Balances with Banks		
in current accounts	46.42	27.96
b) Cash in hand	0.46	0.90
TOTAL	46.88	28.86

## 9. Other Current Assets

Particulars	As at 31 March 2021	As at 31 March 2020
Input taxes receivables	15.67	12.25
Accrued Interest	0.54	-
Prepaid expenses	0.30	0.34
Salary advance	10.00	7.98
TOTAL	26.51	20.57

## 10. Equity share capital

Particulars	As at 31 March 2021	As at 31 March 2020
AUTHORIZED:		
10,000 Equity Shares of Rs. 10 /- each	1.00	1.00
(PY 10,000 Equity Shares of Rs. 10 /- each)		

TOTAL	1.00	1.00
ISSUED, SUBSCRIBED & PAID-UP CAPITAL		
10,000 Equity Shares of Rs.10/- each	1.00	1.00
(PY 10,000 Equity Shares of Rs. 10 /- each)		
TOTAL	1.00	1.00

(A) Movement in equity share capital:

Particulars	No. of shares	Amount
Balance at April 01, 2019	0.10	1.00
Issued during the period	-	-
Balance at March 31, 2020	0.10	1.00
Issued during the period	-	-
Balance at March 31, 2021	0.10	1.00

(B) Shares of the company held by holding company:

Particulars	As at 31 March 2021		As at 31 March 2020	
	Amount	No. of Shares	Amount	No. of Shares
Decipher Labs Limited	10,000	1.00	10,000	1.00

(C) Details of shareholders holding more than 5% shares in the

Company				
Particulars	As at 31 March 2021		As at 31 March 2020	
	Amount	No. of Shares	Amount	No. of Shares
Decipher Labs Limited	10,000	1.00	10,000	1.00

## (D) Terms/Rights attached to equity shares

The Company has only one class of equity shares having a face value of ₹ 10/- each. Each holder of equity share is entitled to one vote per share. The company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the equity shareholders will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(i)The company has one class of equity shares having a par value of INR 10. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of and amounts paid on equity shares held.

(ii)The Company has not issued any share as fully paid up without payment being received in cash or as bonus shares nor any share has been bought back by the Company since its incorporation.

11. Other Equity		
Particulars	As at 31 March 2021	As at 31 March 2020
Reserves and Surplus		
Opening Balance	16.10	7.51
Profit for the year	19.06	13.23
Less: Ind AS adjustment as per 116	-	(4.63)
<b>TOTAL</b>	<b>35.16</b>	<b>16.10</b>
Retained earnings		
Particulars	As at 31 March 2021	As at 31 March 2020

Opening Balance	16.10	7.51
Profit for the year	19.06	13.23
Less: Ind AS adjustment as per 116	-	(4.63)
Closing balance	35.16	16.10

Nature and purpose of retained earnings

Retained Earnings

This reserves represents the cumulative profits of the Company and effects of the remeasurements of trade receivable has been adjusted . This Reserve can be utilised in accordance with the provisions of the Companies Act, 2013

## 12. Borrowings

Particulars	As at 31 March 2021	As at 31 March 2020
Current		
Loans from Related Parties		
Unsecured Loans		
From Holding Company	-	-
From Directors	30.00	0.30
TOTAL	30.00	0.30

## 13. Trade payables

Particulars	As at 31 March 2021	As at 31 March 2020
-------------	---------------------	---------------------



Dues to micro and small enterprises (Refer Note below)	-	-
Dues to creditors other than micro and small enterprises	0.33	9.88
<b>TOTAL</b>	<b>0.33</b>	<b>9.88</b>

Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31 March 2021	As at 31 March 2020
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day during the accounting year	-	-
(iv) The amount of interest due and payable for the year	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management.

<b>14. Other Financial Liabilities</b>		
Particulars	As at 31 March 2021	As at 31 March 2020
Interest Payable	-	0.52

Rent Deposit	8.45	-
Employee Benefit Payable	29.32	20.20
Expenses Payable	17.12	15.11
TOTAL	54.89	35.83

15. Other Current Liabilities		
Particulars	As at 31 March 2021	As at 31 March 2020
Statutory Liabilities	1.30	1.29
TOTAL	1.30	1.29

Statutory liabilities include TDS and Professional tax payable.

16. Current Tax Liabilities		
Particulars	As at 31 March 2021	As at 31 March 2020
Provision for Tax	4.03	6.83
TOTAL	4.03	6.83

17. Contingent liabilities and Commitments- Nil (P.Y. Nil)

19. Earnings per share (EPS)		
Particulars	As at 31 March 2021	As at 31 March 2020

Net Profit attributable to the equity shareholders	19.06	13.23
Weighted average number of equity shares in calculating Basic and Diluted EPS (in Number)	0.10	0.10
Face value per share (Rs)	10.00	10.00
Basic and Diluted Earnings per Share (EPS) (Rs)	190.55	132.28

## 20. Segment Information

### a) Description of segments and principal activities

The Company primarily operates in the IT consulting services. The Chief Operating Decision Maker (CODM) reviews the performance of the IT consulting segment at the consolidated level and makes decisions on sales volumes and profitability.

### b) Major Customer in IT Consulting Segment

95.76% (P.Y. 100%) of Revenue is coming from one single customer

## 21. Financial instruments and risk management

### Fair values

1. The carrying amounts of other financial liabilities(current), borrowings (current),trade receivables and cash and cash equivalents are considered to be the same as fair value due to their short term nature.

2. The fair value of financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximation of fair values:

(i) Categories of financial instruments					
Particulars	Level	31 March 2021		31 March 2020	
		Fair value*	Carrying amount	Fair value*	
Carrying amount					
Financial assets					
Measured at amortised cost:					
Non Current					
Other financial assets	3	43.68	43.68	20.23	20.23
Current					
Trade receivables	3	4.78	4.78	1.47	1.47
Cash and cash equivalents	3	46.88	46.88	28.86	28.86
Total		95.35	95.35	50.55	50.55
Financial liabilities					
Measured at amortised cost					
Non Current					
Lease liabilities	3	101.30	101.30	147.82	147.82
Current					
Borrowings	3	30.00	30.00	0.30	0.30
Lease liabilities	3	46.52	46.52	36.00	36.00
Other financial liabilities	3	54.89	54.89	35.83	35.83
Total		232.72	232.72	219.95	219.95

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques, which maximise the use of observable market data and rely as little as possible on entity specific estimates. If significant inputs required to fair value an instrument are observable, the instrument is included in Level 2.

Level 3: If one or more of the significant inputs are not based on observable market data, the instrument is included in level 3.

Management uses its best judgement in estimating the fair value of its financial instruments. However, there are inherent limitations in any estimation technique. Therefore, for substantially all financial instruments, the fair value estimates presented above are not necessarily indicative of the amounts that the Company could have realized or paid in sale transactions as of respective dates. As such, the fair value of financial instruments subsequent to the reporting dates may be different from the amounts reported at each reporting date. In respect of investments as at the transaction date, the Company has assessed the fair value to be the carrying value of the investments as these companies are in their initial

years of operations obtaining necessary regulatory approvals to commence their business.

## 21. Financial risk management

The Company is exposed to market risk (fluctuation in foreign currency exchange rates, price and interest rate), liquidity risk and credit risk, which may adversely impact the fair value of its financial instruments. The Company assesses the unpredictability of the financial environment and seeks to mitigate potential adverse effects on the financial performance of the Company.

### (A) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk, interest rate risk and price risk. Financial instruments affected by market risk include trade receivables involving foreign currency exposure. The sensitivity analyses in the following sections relate to the position as at March 31, 2021.

The analysis exclude the impact of movements in market variables on the carrying values of financial assets and liabilities .

The sensitivity of the relevant profit or loss item is the effect of the assumed changes in respective market risks. This is based on the financial assets and financial liabilities held at 31 March 2021.

### (i) Foreign currency exchange rate risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates to the trade/other receivables. The risks primarily relate to fluctuations in US Dollar against the functional currencies of the Company. The Company evaluates the impact of foreign exchange rate fluctuations by assessing its exposure to exchange rate risks.

The following tables demonstrate the sensitivity to a reasonably possible change in US dollars with all other variables held constant. The impact on the Company's profit before tax is due to changes in the fair value of monetary assets and liabilities.

### (ii) Sensitivity

The sensitivity of profit or loss to changes in the exchange rates arises mainly from foreign currency denominated financial instruments and from foreign forward exchange contracts:

Particulars	Increase/(decrease) in profit before tax	Increase/(decrease) in other components of equity
-------------	--	---

	31 March 2021	31 March 2020
Change in USD		
1% increase	0.42	0.42
1% decrease	(0.42)	(0.42)

The movement in the pre-tax effect is a result of a change in the fair value of monetary assets and liabilities denominated in US dollars where the functional currency of the entity is a currency other than US dollars.

#### (B) Credit Risk

Credit risk is the risk arising from credit exposure to customers, cash and cash equivalents held with banks and current and non-current held-to maturity financial assets.

With respect to credit exposure from customers, the Company has a procedure in place aiming to minimise collection losses. Credit Control team assesses the credit quality of the customers, their financial position, past experience in payments and other relevant factors. Cash and other collaterals are obtained from customers when considered necessary under the circumstances.

The carrying amount of trade receivables, cash and bank balances represents company's maximum exposure to the credit risk. No other financial asset carry a significant exposure with respect to the credit risk. Bank deposits and cash balances are placed with reputable banks.

The credit quality of financial assets is satisfactory, taking into account the allowance for credit losses.

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including default risk associate with the industry and country in which customers operate. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment.

An impairment analysis is performed at each reporting date on an individual basis for major receivables. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets.

i. Credit risk on cash and cash equivalents is limited as the Company generally invest in deposits with banks with high credit ratings assigned by external agencies.

ii. Credit risk on trade receivables and other financial assets is evaluated as follows:

(i) Expected credit loss for trade receivable under simplified approach:

Particulars	As at 31 March 2021	As at 31 March 2020
Gross carrying amount	4.78	1.47
Expected credit losses (Loss allowance provision)	-	-
Carrying amount of trade receivables	4.78	1.47

(ii) Reconciliation of loss allowance provision

Particulars	Trade receivables
Opening Balance	-
Changes in loss allowance during the period	-
Loss allowance as at 31 March 2021	-

(iii) Significant estimates and judgements

Impairment of financial assets:

The impairment provisions for financial assets disclosed above are based on assumptions about risk of default and expected loss rates. The company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

(C) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding to meet obligations when due and to close out market positions. Company's treasury maintains flexibility in funding by maintaining availability under deposits in banks.

Management monitors cash and cash equivalents on the basis of expected cash flows.



## Maturities of Financial liabilities

## Contractual maturities of financial liabilities as at :

Particulars	As at 31 March 2021		As at 31 March 2020	
	Less than 12 months	More than 12 months	Less than 12 months	More than 12 months
Borrowings	30.00	-	0.30	-
Other financial liabilities	46.52	101.30	36.00	147.82
Trade payables	0.33	-	9.88	-
Other financial liabilities	54.89	-	35.83	-
<b>Total</b>	<b>131.74</b>	<b>101.30</b>	<b>82.01</b>	<b>147.82</b>

## 22. Capital management

## Capital management and Gearing Ratio

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders. The primary objective of the company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. The Company monitors capital using a gearing ratio, which is debt divided by total capital. The Company includes within debt, interest bearing loans and borrowings.

Particulars	31 March 2021	31 March 2020
Borrowings		

Current	30.00	0.30
Non current	-	-
Debt	30.00	0.30
Equity		
Equity share capital	1.00	1.00
Other equity	35.16	16.10
Total capital	36.16	17.10
Gearing ratio in % (Debt/ capital)	83%	2%

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings.

### 23. Impact of Covid-19

The Company has considered the possible effects that may result from the pandemic relating to Covid-19 in the preparation of these financial statements including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has, at the date of approval of these financial statements, used internal and external sources of information including credit reports and related information and economic forecasts and expects that the carrying amount of these assets will be recovered. The impact of Covid-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements.

### 24. Note on "Code on Security, 2020"

The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.

25. Previous Year figures have been regrouped wherever necessary.

**[611800] Notes - Revenue**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of revenue [TextBlock]	Textual information (20) [See below]	R e f e r e n c e o Accounting Policies

**Textual information (20)****Disclosure of revenue [Text Block]****d) Revenue Recognition****i) Sale of services**

Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration which the Company expects to receive in exchange for those products or services.

- Revenue from fixed price development contracts is recognised on output basis measured by units delivered, efforts expended, number of transactions processed, etc.
- Revenue related to fixed price maintenance and support services contracts where the Company is standing ready to provide services is recognised based on time elapsed mode and revenue is straight lined over the period of performance.

Unbilled Revenue on incomplete service contracts are estimated based on the extent of completion.

Contract assets are recognised when there is excess of revenue earned over billings on contracts. Contract assets are classified as unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms.

**ii) Other income**

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

**[612400] Notes - Service concession arrangements**

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

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

**[612000] Notes - Construction contracts**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

**[612600] Notes - Employee benefits**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of employee benefits [TextBlock]	Textual information (21) [See below]	R e t f e r r o Accounting Policies
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

**Textual information (21)****Disclosure of employee benefits [Text Block]****o) Employee benefits****Short-term obligations**

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

**[612800] Notes - Borrowing costs**

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

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

**[700100] Notes - Key managerial personnels and directors remuneration and other information**

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

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

<b>Key managerial personnels and directors [Axis]</b>	<b>1</b>	<b>2</b>	<b>3</b>
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	SUSHANT MOHAN LAL	BHUPENDRALAL WAGHRAY	SRIDHARA TULASI PRIYANKA
Director identification number of key managerial personnel or director	01227151	07337149	08883973
Permanent account number of key managerial personnel or director	AKXPM8796N	AAFPW8657C	CUSPP2036F
Date of birth of key managerial personnel or director	05/07/1980	01/08/1955	03/08/1992
Designation of key managerial personnel or director	Director	Director	Whole Time Director
Qualification of key managerial personnel or director	MBA	B. Sc.	B.Com.
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	9.5	0	0.45
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	9.5	0	0.45
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	9.5	0	0.45

**[612200] Notes - Leases**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of leases [TextBlock]	Refer to accounting policy	Refer to accounting policy
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[612300] Notes - Transactions involving legal form of lease**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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 Lakhs of INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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 Lakhs of INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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 functional currency	INR	
Description of presentation currency	INR	

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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	0	0
Revenue from sale of services	421.84	363.05
Total revenue from operations other than finance company	421.84	363.05
Total revenue from operations	421.84	363.05
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(A) 34.26	(B) 9.15
Total other non-operating income	34.26	9.15
Total other income	34.26	9.15
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense other borrowings	0	0.57
Other interest charges	20.15	24.4
Total interest expense	20.15	24.97
Total finance costs	20.15	24.97
Employee benefit expense [Abstract]		
Salaries and wages	291.62	230.02
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	2.77	2.07
Total contribution to provident and other funds	2.77	2.07
Staff welfare expense	2	2.36
Other employee related expenses	3.37	2.55
Total employee benefit expense	299.76	237
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	46.58	45.6
Total depreciation, depletion and amortisation expense	46.58	45.6
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	1.83	1.37
Repairs to building	0	0
Repairs to machinery	3.37	3.08
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	7.41	6.67
Telephone postage	0	0.13
Safety security expenses	4.08	5.17
Directors sitting fees	0	0
Bank charges	1.17	1.18
Cost water charges	0.13	0.4
Loss on disposal of intangible Assets	0	0

Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	25.78	22.19
Total payments to auditor	25.78	22.19
CSR expenditure	0	0
Miscellaneous expenses	(C) 18.98	(D) 8.28
Total other expenses	62.75	48.47
Current tax [Abstract]		
Current tax pertaining to previous years	9.52	7.43
Total current tax	9.52	7.43

### Footnotes

(A) Interest income : 1.79 Discount received : 0.04 Rental Income : 30.39 Interest income on financial assets measured at amortised cost : 2.04

(B) Interest income : 0 Discount received : 0 Rental Income : 7.75 Interest income on financial assets measured at amortised cost : 1.4

(C) Miscellaneous expenses : 1.84 Web Maintenance : 0.41 Project Management Cost : 8.75 Internet Charges : 2.42 Forex loss : 2.96 Office Expenses : 2.02 Payment to Auditor (Refer Note 16a) : 0.58

(D) Miscellaneous expenses : 3.1 Web Maintenance : 0.32 Project Management Cost : 0 Internet Charges : 1.28 Forex loss : 1.58 Office Expenses : 1.43 Payment to Auditor (Refer Note 16a) : 0.57

### [613200] Notes - Cash flow statement

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

	31/03/2021	31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	46.88	28.86	28.04
Cash and cash equivalents	46.88	28.86	

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total revenue from sale of products	0	0
Domestic revenue services	17.85	0
Export revenue services	403.99	363.05
Total revenue from sale of services	421.84	363.05
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0



**[611200] Notes - Fair value measurement****Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	1		1	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	95.35	50.55	0	95.35
Nature of other assets	Refer to child member	Refer to child member		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	44.8	50.55		44.8
Total increase (decrease) in fair value measurement, assets	44.8	50.55		44.8
Assets at end of period	95.35	50.55	0	95.35
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets	Refer to child member	Refer to child member		Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Member]		Other assets [Member]	
	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Classes of assets [Axis]				
Levels of fair value hierarchy [Axis]				
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	50.55	0	95.35	50.55
Nature of other assets	Refer to child member		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	50.55		44.8	50.55
Total increase (decrease) in fair value measurement, assets	50.55		44.8	50.55
Assets at end of period	50.55	0	95.35	50.55
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]	Other assets 1 [Member]		
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	95.35	50.55	0
Nature of other assets		Refer to child member	Refer to child member	
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		44.8	50.55	
Total increase (decrease) in fair value measurement, assets		44.8	50.55	
Assets at end of period	0	95.35	50.55	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Nature of other assets		Refer to child member	Refer to child member	

## Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]		
Classes of assets [Axis]	Other assets 1 [Member]		
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of fair value measurement of assets [Abstract]			
Disclosure of fair value measurement of assets [Line items]			
Assets	95.35	50.55	0
Nature of other assets	Financial assets	Financial assets	
Description of valuation techniques used in fair value measurement, assets	Refer to note	Refer to note	
Reconciliation of changes in fair value measurement, assets [Abstract]			
Changes in fair value measurement, assets [Abstract]			
Gains (losses) recognised in profit or loss, fair value measurement, assets	44.8	50.55	
Total increase (decrease) in fair value measurement, assets	44.8	50.55	
Assets at end of period	95.35	50.55	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	-	-	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	-	-	
Nature of other assets	Financial assets	Financial assets	

## Disclosure of fair value measurement of liabilities [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	1			1
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member
Liabilities	332.72	219.95	0	332.72
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-112.77	-219.95		-112.77
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities		0		
Total increase (decrease) in fair value measurement, liabilities	112.77	219.95		112.77
Liabilities at end of period	332.72	219.95	0	332.72
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member

**Disclosure of fair value measurement of liabilities [Table]**

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	1			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member		Financial liabilities	Financial liabilities
Liabilities	219.95	0	332.72	219.95
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		Refer to note	Refer to note
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-219.95		-112.77	-219.95
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	0			0
Total increase (decrease) in fair value measurement, liabilities	219.95		112.77	219.95
Liabilities at end of period	219.95	0	332.72	219.95
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		-	-
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		-	-
Nature of liabilities	Refer to child member		Financial liabilities	Financial liabilities

**Disclosure of fair value measurement of liabilities [Table]**

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of liabilities [Axis]	1
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]
	31/03/2019
Disclosure of fair value measurement of liabilities [Abstract]	
Disclosure of fair value measurement of liabilities [Line items]	
Liabilities	0
Reconciliation of changes in fair value measurement, liabilities [Abstract]	
Liabilities at end of period	0

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement [TextBlock]	Textual information (22) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

## Textual information (22)

### Disclosure of fair value measurement [Text Block]

#### 21. Financial instruments and risk management

##### Fair values

1. The carrying amounts of other financial liabilities(current), borrowings (current),trade receivables and cash and cash equivalents are considered to be the same as fair value due to their short term nature.

2. The fair value of financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximation of fair values:

#### (i) Categories of financial instruments

Particulars	Level	31 March 2021		31 March 2020	
		Carrying amount	Fair value*	Carrying amount	Fair value*
Carrying amount	Fair value*	Carrying amount	Fair value*		
Financial assets					
Measured at amortised cost:					
Non Current					
Other financial assets	3	43.68	43.68	20.23	20.23
Current					

Trade receivables	3	4.78	4.78	1.47	1.47
Cash and cash equivalents	3	46.88	46.88	28.86	28.86
Total		95.35	95.35	50.55	50.55
Financial liabilities					
Measured at amortised cost					
Non Current					
Lease liabilities	3	101.30	101.30	147.82	147.82
Current					
Borrowings	3	30.00	30.00	0.30	0.30
Lease liabilities	3	46.52	46.52	36.00	36.00
Other financial liabilities	3	54.89	54.89	35.83	35.83
Total		232.72	232.72	219.95	219.95

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques, which maximise the use of observable market data and rely as little as possible on entity specific estimates. If significant inputs required to fair value an instrument are observable, the instrument is included in Level 2.

Level 3: If one or more of the significant inputs are not based on observable market data, the instruments is included in level 3.

Management uses its best judgement in estimating the fair value of its financial instruments. However, there are inherent limitations in any estimation technique. Therefore, for substantially all financial instruments, the fair value estimates presented above are not necessarily indicative of the amounts that the Company could have realized or paid in sale transactions as of respective dates. As such, the fair value of financial instruments subsequent to the reporting dates may be different from the amounts reported at each reporting date. In respect of investments as at the transaction date, the Company has assessed the fair value to be the carrying value of the investments as these companies are in their initial years of operations obtaining necessary regulatory approvals to commence their business.



**[613300] Notes - Operating segments**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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 Lakhs of INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
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	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Parent [Member]			
	1		2	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	DECIPHER LABS LIMITED	DECIPHER LABS LIMITED	RA Labs Pte Ltd, Singapore	RA Labs Pte Ltd, Singapore
Country of incorporation or residence of related party	INDIA	INDIA	SINGAPORE	SINGAPORE
CIN of related party	L24230TG1986PLC006781	L24230TG1986PLC006781		
Description of nature of transactions with related party	As per notes	As per notes	As per notes	As per notes
Description of nature of related party relationship	Holding company	Holding company	Fellow Subsidiary	Fellow Subsidiary
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Parent [Member]		Key management personnel of entity or parent [Member]	
	3		4	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Decipher Software Solutions LLC., USA	Decipher Software Solutions LLC., USA	SUSHANT MOHAN LAL	SUSHANT MOHAN LAL
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	INDIA	INDIA
Permanent account number of related party			AKXPM8796N	AKXPM8796N
Description of nature of transactions with related party	As per notes	As per notes	As per notes	As per notes
Description of nature of related party relationship	Fellow Subsidiary	Fellow Subsidiary	Director	Director
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	5		6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	BHUPENDRALAL WAGHRAY	BHUPENDRALAL WAGHRAY	SRIDHARA TULASI PRIYANKA	SRIDHARA TULASI PRIYANKA
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAFPW8657C	AAFPW8657C	CUSPP2036F	CUSPP2036F
Description of nature of transactions with related party	As per notes	As per notes	As per notes	As per notes
Description of nature of related party relationship	Director	Director	Wholetime Director	Wholetime Director
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]	Textual information (23) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

## Textual information (23)

## Disclosure of related party [Text Block]

## 18. Related party disclosures

## Names of related parties and nature of relationships:

Names of the related parties	Nature of relationship
Decipher Labs Limited (Formerly known as Combat Drugs Limited)	Holding Company
Decipher Software Solutions LLC., USA	Fellow Subsidiary

## Key Management Personnel (KMP):

Sushanth Mohan Lal	Director
Bhupendralal Waghay	Director from 07.08.2020
Sridhara Tulasi Priyanka	Director from 21.09.2020

## Details of transactions during the year where related party relationship existed:

Names of the related parties	Nature of Transactions	As at 31 March 2021	As at 31 March 2020
Decipher Labs Limited, Holding Company	Unsecured Loan taken	18.64	50.10
Decipher Labs Limited, Holding Company	Unsecured Loan repaid	28.42	79.99
Decipher Labs Limited, Holding Company	Interest Paid	-	0.57
Decipher Labs Limited, Holding Company	Rent paid	1.80	-

Decipher Labs Limited, Holding Company	Rent received	1.80	-
Decipher Labs Limited, Holding Company	Interest received	1.79	-
Sushanth Mohan Lal, Director	Unsecured Loan taken	31.86	0.83
Sushanth Mohan Lal, Director	Unsecured Loan repaid	2.16	6.21
Sushanth Mohan Lal, Director	Remuneration	9.50	6.00
Sridhara Tulasi Priyanka	Remuneration	0.45	-

Details of outstanding balances as at the year end where related party relationship existed:

Names of the related parties	Nature of Balance	As at 31 March 2021	As at 31 March 2020
Decipher Labs Limited, Holding Company	Unsecured loans receivable	3.57	13.36
Decipher Labs Limited, Holding Company	Interest Payable	-	0.51
Sushanth Mohan Lal	Unsecured loans taken	30.00	0.30
Decipher Labs Limited, Holding Company	Interest Receivable	0.54	-

### [611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

**[700200] Notes - Corporate social responsibility**

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

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
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 Lakhs of INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No



