

FORM NO. MGT-7

[Pursuant to sub-Section(1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11of the Companies (Management and Administration) Rules, 2014]



सत्यमेव जयते

Annual Return (other than OPCs and Small Companies)

Form language English Hindi

Refer the instruction kit for filing the form.

I. REGISTRATION AND OTHER DETAILS

(i) * Corporate Identification Number (CIN) of the company

L40200MH1982PLC027837

Pre-fill

Global Location Number (GLN) of the company

* Permanent Account Number (PAN) of the company

AABCE1437B

(ii) (a) Name of the company

EXPO GAS CONTAINERS LIMITED

(b) Registered office address

150 SHERIFF DEVIJISTREET
MUMBAI
Maharashtra
400003
India

(c) *e-mail ID of the company

accounts@expogas.com

(d) *Telephone number with STD code

02261319600

(e) Website

(iii) Date of Incorporation

19/07/1982

(iv)	Type of the Company	Category of the Company	Sub-category of the Company
	Public Company	Company limited by shares	Indian Non-Government company

(v) Whether company is having share capital

Yes No

(vi) *Whether shares listed on recognized Stock Exchange(s)

Yes No

(a) Details of stock exchanges where shares are listed

S. No.	Stock Exchange Name	Code
1	BOMBAY STOCK EXCHANGE LIMITED	1

(b) CIN of the Registrar and Transfer Agent

U67190MH1994PTC079160

Pre-fill

Name of the Registrar and Transfer Agent

ADROIT CORPORATE SERVICES P LTD

Registered office address of the Registrar and Transfer Agents

18-20, JAFERBHOY INDUSTRIAL ESTATE, MAKWANA ROAD
MAROL NAKA, ANDHERI (E),

(vii) *Financial year From date (DD/MM/YYYY) To date (DD/MM/YYYY)

(viii) *Whether Annual general meeting (AGM) held Yes No

(a) If yes, date of AGM

(b) Due date of AGM

(c) Whether any extension for AGM granted

Yes No

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

*Number of business activities

S.No	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of turnover of the company
1	C	Manufacturing	C7	Metal and metal products	14.2
2	M	Professional, Scientific and Technical	M4	Architecture, engineering activities, technical testing and analysis activities	85.8

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

*No. of Companies for which information is to be given

Pre-fill All

S.No	Name of the company	CIN / FCRN	Holding/ Subsidiary/Associate/ Joint Venture	% of shares held
1				

IV. SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

(i) *SHARE CAPITAL

(a) Equity share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Total number of equity shares	40,000,000	19,036,400	19,036,400	19,036,400
Total amount of equity shares (in Rupees)	160,000,000	76,145,600	76,145,600	76,145,600

Number of classes

1

Class of Shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
EQUITY SHARES OF RS. 4/-EACH				
Number of equity shares	40,000,000	19,036,400	19,036,400	19,036,400
Nominal value per share (in rupees)	4	4	4	4
Total amount of equity shares (in rupees)	160,000,000	76,145,600	76,145,600	76,145,600

(b) Preference share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid-up capital
Total number of preference shares	0	0	0	0
Total amount of preference shares (in rupees)	0	0	0	0

Number of classes

0

Class of shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Number of preference shares				
Nominal value per share (in rupees)				
Total amount of preference shares (in rupees)				

(c) Unclassified share capital

Particulars	Authorised Capital
Total amount of unclassified shares	0

(d) Break-up of paid-up share capital

Class of shares	Number of shares			Total nominal amount	Total Paid-up amount	Total premium
	Physical	DEMAT	Total			
Equity shares						

At the beginning of the year	597,935	18,438,465	19036400	76,145,600	76,145,600	
Increase during the year	0	0	0	10,800	10,800	0
i. Public Issues	0	0	0	0	0	0
ii. Rights issue	0	0	0	0	0	0
iii. Bonus issue	0	0	0	0	0	0
iv. Private Placement/ Preferential allotment	0	0	0	0	0	0
v. ESOPs	0	0	0	0	0	0
vi. Sweat equity shares allotted	0	0	0	0	0	0
vii. Conversion of Preference share	0	0	0	0	0	0
viii. Conversion of Debentures	0	0	0	0	0	0
ix. GDRs/ADRs	0	0	0	0	0	0
x. Others, specify				10,800	10,800	
Demat of Physical						
Decrease during the year	0	0	0	10,800	10,800	0
i. Buy-back of shares	0	0	0	0	0	0
ii. Shares forfeited	0	0	0	0	0	0
iii. Reduction of share capital	0	0	0	0	0	0
iv. Others, specify				10,800	10,800	
Demat of Physical						
At the end of the year	597,935	18,438,465	19036400	76,145,600	76,145,600	

Preference shares

At the beginning of the year	0	0	0	0	0	
Increase during the year	0	0	0	0	0	0
i. Issues of shares	0	0	0	0	0	0
ii. Re-issue of forfeited shares	0	0	0	0	0	0
iii. Others, specify						
Decrease during the year	0	0	0	0	0	0

i. Redemption of shares	0	0	0	0	0	0
ii. Shares forfeited	0	0	0	0	0	0
iii. Reduction of share capital	0	0	0	0	0	0
iv. Others, specify						
At the end of the year	0	0	0	0	0	

ISIN of the equity shares of the company

(ii) Details of stock split/consolidation during the year (for each class of shares)

0

Class of shares		(i)	(ii)	(iii)
Before split / Consolidation	Number of shares			
	Face value per share			
After split / Consolidation	Number of shares			
	Face value per share			

(iii) Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) *

Nil

[Details being provided in a CD/Digital Media]

Yes

No

Not Applicable

Separate sheet attached for details of transfers

Yes

No

Note: In case list of transfer exceeds 10, option for submission as a separate sheet attachment or submission in a CD/Digital Media may be shown.

Date of the previous annual general meeting	<input type="text" value="23/09/2021"/>
Date of registration of transfer (Date Month Year)	<input type="text"/>
Type of transfer	<input type="text" value="1"/> 1 - Equity, 2 - Preference Shares, 3 - Debentures, 4 - Stock

Number of Shares/ Debentures/ Units Transferred		Amount per Share/ Debenture/Unit (in Rs.)	
Ledger Folio of Transferor			
Transferor's Name			
	Surname	middle name	first name
Ledger Folio of Transferee			
Transferee's Name			
	Surname	middle name	first name
Date of registration of transfer (Date Month Year)			
Type of transfer		1 - Equity, 2- Preference Shares,3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred		Amount per Share/ Debenture/Unit (in Rs.)	
Ledger Folio of Transferor			
Transferor's Name			
	Surname	middle name	first name
Ledger Folio of Transferee			
Transferee's Name			
	Surname	middle name	first name

(iv) *Debentures (Outstanding as at the end of financial year)

Particulars	Number of units	Nominal value per unit	Total value
Non-convertible debentures	0	0	0

Particulars	Number of units	Nominal value per unit	Total value
Partly convertible debentures	0	0	0
Fully convertible debentures	0	0	0
Total			0

Details of debentures

Class of debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Non-convertible debentures	0	0	0	0
Partly convertible debentures	0	0	0	0
Fully convertible debentures	0	0	0	0

(v) Securities (other than shares and debentures)

0

Type of Securities	Number of Securities	Nominal Value of each Unit	Total Nominal Value	Paid up Value of each Unit	Total Paid up Value
Total					

V. *Turnover and net worth of the company (as defined in the Companies Act, 2013)

(i) Turnover

726,426,713

(ii) Net worth of the Company

223,350,740

VI. (a) *SHARE HOLDING PATTERN - Promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	7,526,925	39.54	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	
2.	Government				
	(i) Central Government	0	0	0	

	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	5,305,000	27.87	0	
10.	Others	0	0	0	
	Total	12,831,925	67.41	0	0

Total number of shareholders (promoters)

8

(b) *SHARE HOLDING PATTERN - Public/Other than promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	5,867,404	30.82	0	
	(ii) Non-resident Indian (NRI)	112,544	0.59	0	
	(iii) Foreign national (other than NRI)	0	0	0	
2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	

6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	400	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	176,993	0.93	0	
10.	Others Trust and Clearing Member	47,134	0.25	0	
	Total	6,204,475	32.59	0	0

Total number of shareholders (other than promoters) 8,530

**Total number of shareholders (Promoters+Public/
Other than promoters)** 8,538

VII. *NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS
(Details, Promoters, Members (other than promoters), Debenture holders)

Details	At the beginning of the year	At the end of the year
Promoters	8	8
Members (other than promoters)	8,139	8,530
Debenture holders	0	0

VIII. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

(A) *Composition of Board of Directors

Category	Number of directors at the beginning of the year		Number of directors at the end of the year		Percentage of shares held by directors as at the end of year	
	Executive	Non-executive	Executive	Non-executive	Executive	Non-executive
A. Promoter	2	0	2	0	23.88	0
B. Non-Promoter	0	2	0	2	0	0
(i) Non-Independent	0	0	0	0	0	0
(ii) Independent	0	2	0	2	0	0
C. Nominee Directors representing	0	0	0	0	0	0
(i) Banks & FIs	0	0	0	0	0	0
(ii) Investing institutions	0	0	0	0	0	0

(iii) Government	0	0	0	0	0	0
(iv) Small share holders	0	0	0	0	0	0
(v) Others	0	0	0	0	0	0
Total	2	2	2	2	23.88	0

Number of Directors and Key managerial personnel (who is not director) as on the financial year end date

6

(B) (i) *Details of directors and Key managerial personnel as on the closure of financial year

Name	DIN/PAN	Designation	Number of equity share(s) held	Date of cessation (after closure of financial year : If any)
HASANAIN MEWAWAL	00125472	Managing Director	2,112,334	
MURTUZA MEWAWAL	00125534	Director	2,432,621	
FATEMA BUNDEALLY	09101639	Director	0	12/05/2022
VENKATESWARAN CH	02532306	Director	0	
NIDHI DESAI	BAFPD7506N	Company Secretary	0	
MURTUZA MEWAWAL	AAFPM7594Q	CFO	0	

(ii) Particulars of change in director(s) and Key managerial personnel during the year

0

Name	DIN/PAN	Designation at the beginning / during the financial year	Date of appointment/ change in designation/ cessation	Nature of change (Appointment/ Change in designation/ Cessation)

IX. MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS

A. MEMBERS/CLASS /REQUISITIONED/NCLT/COURT CONVENED MEETINGS

Number of meetings held

1

Type of meeting	Date of meeting	Total Number of Members entitled to attend meeting	Attendance	
			Number of members attended	% of total shareholding
Annual General Meeting	23/09/2021	8,147	37	68.13

B. BOARD MEETINGS

*Number of meetings held

9

S. No.	Date of meeting	Total Number of directors associated as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	28/04/2021	4	3	75
2	29/06/2021	4	3	75
3	30/06/2021	4	4	100
4	12/08/2021	4	4	100
5	22/09/2021	4	4	100
6	26/10/2021	4	3	75
7	11/11/2021	4	3	75
8	27/12/2021	4	3	75
9	14/02/2022	4	3	75

C. COMMITTEE MEETINGS

Number of meetings held

10

S. No.	Type of meeting	Date of meeting	Total Number of Members as on the date of the meeting	Attendance	
				Number of members attended	% of attendance
1	Audit Committee	30/06/2021	3	3	100
2	Audit Committee	12/08/2021	3	3	100
3	Audit Committee	11/11/2021	3	2	66.67
4	Audit Committee	14/02/2022	3	2	66.67
5	Nominational	30/06/2021	3	3	100
6	Stakeholder ar	30/06/2021	3	3	100
7	Stakeholder ar	12/08/2021	3	3	100
8	Stakeholder ar	03/09/2021	3	2	66.67
9	Stakeholder ar	11/11/2021	3	2	66.67
10	Stakeholder ar	14/02/2022	3	2	66.67

D. *ATTENDANCE OF DIRECTORS

S. No.	Name of the director	Board Meetings			Committee Meetings			Whether attended AGM held on
		Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	21/09/2022
								(Y/N/NA)
1	HASANAIN M	9	9	100	0	0	0	Yes
2	MURTUZA ME	9	3	33.33	10	5	50	Yes
3	FATEMA BUN	9	9	100	10	10	100	No
4	VENKATESW	9	9	100	10	10	100	Yes

X. *REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Nil

Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered

1

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1	HASANAIN MEWA	MANAGING DIR	1,200,000	0	0	0	1,200,000
	Total		1,200,000	0	0	0	1,200,000

Number of CEO, CFO and Company secretary whose remuneration details to be entered

1

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1	NIDHI DESAI	COMPANY SEC	180,000	0	0	0	180,000
	Total		180,000	0	0	0	180,000

Number of other directors whose remuneration details to be entered

0

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total						

XI. MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES

* A. Whether the company has made compliances and disclosures in respect of applicable provisions of the Companies Act, 2013 during the year Yes No

B. If No, give reasons/observations

XII. PENALTY AND PUNISHMENT - DETAILS THEREOF

(A) DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/DIRECTORS /OFFICERS Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which penalised / punished	Details of penalty/ punishment	Details of appeal (if any) including present status

(B) DETAILS OF COMPOUNDING OF OFFENCES Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which offence committed	Particulars of offence	Amount of compounding (in Rupees)

XIII. Whether complete list of shareholders, debenture holders has been enclosed as an attachment

Yes No

XIV. COMPLIANCE OF SUB-SECTION (2) OF SECTION 92, IN CASE OF LISTED COMPANIES

In case of a listed company or a company having paid up share capital of Ten Crore rupees or more or turnover of Fifty Crore rupees or more, details of company secretary in whole time practice certifying the annual return in Form MGT-8.

Name

NEETA HARKISHAN DESAI

Whether associate or fellow

Associate Fellow

Certificate of practice number

4741

I/We certify that:

(a) The return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.

(b) Unless otherwise expressly stated to the contrary elsewhere in this Return, the Company has complied with all the provisions of the Act during the financial year.

Declaration

I am Authorised by the Board of Directors of the company vide resolution no. ... dated

(DD/MM/YYYY) to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form.

Note: Attention is also drawn to the provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.

To be digitally signed by

Director

HASANAIN
MEWAWAL
A
Digitally signed by
HASANAIN
MEWAWAL
Date: 2022.10.01
12:33:49 +05'30'

DIN of the director

To be digitally signed by

Company Secretary

Company secretary in practice

Membership number

Certificate of practice number

Attachments

1. List of share holders, debenture holders
2. Approval letter for extension of AGM;
3. Copy of MGT-8;
4. Optional Attachment(s), if any

List of attachments

Shh_EXPO GAS CONTAINERS LIMITED
Form MGT 8_31032022 Signed.pdf
Sht_EXPO GAS CONTAINERS LIMITED F
UDIN MGT -7.pdf

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

EXPO GAS CONTAINERS LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	EXPO GAS CONTAINERS LIMITED	
Corporate identity number	L40200MH1982PLC027837	
Permanent account number of entity	AABCE1437B	
Address of registered office of company	EXPO HOUSE, 150 SHERIFF DEVJI STREET , Mumbai , Mumbai , MAHARASHTRA , INDIA - 400003	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	27/05/2022	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
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)	Expo House, 150, Sheriff Devji Street	
Name of city of place of maintenance of computer servers (storing accounting data)	Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400003	
Name of district of place of maintenance of computer servers (storing accounting data)	M u m b a i City	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
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)	022-61319600	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	1		2	
	01/04/2021 to 31/03/2022		01/04/2021 to 31/03/2022	
Disclosure of general information about company [Abstract]				
Disclosure of principal product or services [Abstract]				
Disclosure of principal product or services [LineItems]				
Product or service category (ITC 4 digit) code	8419		7309	
Description of product or service category	MCHNRY,PLNT/LABORATORY EQPMNT, W/N ELCTRCLYHEATD,FR HEATNG,COOKNG,ETC.EXCL MCHNRY FR DOMSTC PURPS;STORG WTR HEATRS,NON-ELCTRC		RESERVRS & CONTAINRS FR ANY MATRL(OTHR THNCMPRSD/LIQD G A S) O F IRN/STL-CAPCTY GREATER THEN 300 LTR NOT FITD WITH MECHNCL/THERMAL EQUIPMEN	
Turnover of product or service category		18,89,56,441		30,19,90,050
Highest turnover contributing product or service (ITC 8 digit) code	84198910		73090030	
Description of product or service	PRESSURE VESSELS REACTORS, COLUMNS / TOWERS OR CHEMICAL STORAGE TANKS		SITE ENGINEERING	
Turnover of highest contributing product or service		10,31,90,632		62,32,36,081

[700600] Disclosures - Directors report**Details of shareholding pattern [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Promoters [Member]		Indian [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925
Percentage of total shares held at end of period	67.41%	67.41%	67.41%	67.41%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925
Percentage of total shares held at end of period	67.41%	67.41%	67.41%	67.41%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925
Percentage of total shares held at end of period	67.41%	67.41%	67.41%	67.41%
Total number of shares held at end of period	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925
Percentage of total shares held at end of period	67.41%	67.41%	67.41%	67.41%
Total number of shares held at end of period	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925
Percentage of total shares held at end of period	67.41%	67.41%	67.41%	67.41%

Details of shareholding pattern [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Individual/HUF [Member]		Corporate bodies [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 75,26,925	[shares] 75,26,925	[shares] 53,05,000	[shares] 53,05,000
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 75,26,925	[shares] 75,26,925	[shares] 53,05,000	[shares] 53,05,000
Percentage of total shares held at end of period	39.54%	39.54%	27.87%	27.87%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 75,26,925	[shares] 75,26,925	[shares] 53,05,000	[shares] 53,05,000
Percentage of total shares held at end of period	39.54%	39.54%	27.87%	27.87%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 75,26,925	[shares] 75,26,925	[shares] 53,05,000	[shares] 53,05,000
Percentage of total shares held at end of period	39.54%	39.54%	27.87%	27.87%
Total number of shares held at end of period	[shares] 75,26,925	[shares] 75,26,925	[shares] 53,05,000	[shares] 53,05,000
Percentage of total shares held at end of period	39.54%	39.54%	27.87%	27.87%
Total number of shares held at end of period	[shares] 75,26,925	[shares] 75,26,925	[shares] 53,05,000	[shares] 53,05,000
Percentage of total shares held at end of period	39.54%	39.54%	27.87%	27.87%

Details of shareholding pattern [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Foreign [Member]		NRI individual [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Details of shareholding pattern [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Public shareholding [Member]		Institutions [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 56,09,240	[shares] 56,06,540	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 5,95,235	[shares] 5,97,935	[shares] 400	[shares] 400
Total number of shares held at end of period	[shares] 62,04,475	[shares] 62,04,475	[shares] 400	[shares] 400
Percentage of total shares held at end of period	32.59%	32.59%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 62,04,475	[shares] 62,04,475	[shares] 400	[shares] 400
Percentage of total shares held at end of period	32.59%	32.59%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 62,04,475	[shares] 62,04,475	[shares] 400	[shares] 400
Percentage of total shares held at end of period	32.59%	32.59%	0.00%	0.00%
Total number of shares held at end of period	[shares] 62,04,475	[shares] 62,04,475	[shares] 400	[shares] 400
Percentage of total shares held at end of period	32.59%	32.59%	0.00%	0.00%
Total number of shares held at end of period	[shares] 62,04,475	[shares] 62,04,475	[shares] 400	[shares] 400
Percentage of total shares held at end of period	32.59%	32.59%	0.00%	0.00%

Details of shareholding pattern [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Mutual funds [Member]		Public shareholding banks/financial institutions [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 400	[shares] 400	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 400	[shares] 400	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 400	[shares] 400	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 400	[shares] 400	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 400	[shares] 400	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 400	[shares] 400	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

Details of shareholding pattern [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Non institutions [Member]		Non institutions corporate bodies [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 56,09,240	[shares] 56,06,540	[shares] 1,50,389	[shares] 1,83,902
Number of physical shares held end of period	[shares] 5,94,835	[shares] 5,97,535	[shares] 26,100	[shares] 26,100
Total number of shares held at end of period	[shares] 62,04,075	[shares] 62,04,075	[shares] 1,76,489	[shares] 2,10,002
Percentage of total shares held at end of period	32.59%	32.59%	0.93%	1.10%
Percentage of change in shares held during year	0.00%		-0.17%	
Total number of shares held at end of period	[shares] 62,04,075	[shares] 62,04,075	[shares] 1,76,489	[shares] 2,10,002
Percentage of total shares held at end of period	32.59%	32.59%	0.93%	1.10%
Percentage of change in shares held during year	0.00%		-0.17%	
Total number of shares held at end of period	[shares] 62,04,075	[shares] 62,04,075	[shares] 1,76,489	[shares] 2,10,002
Percentage of total shares held at end of period	32.59%	32.59%	0.93%	1.10%
Total number of shares held at end of period	[shares] 62,04,075	[shares] 62,04,075	[shares] 1,76,489	[shares] 2,10,002
Percentage of total shares held at end of period	32.59%	32.59%	0.93%	1.10%

Details of shareholding pattern [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Indian corporate bodies [Member]		Individuals [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 1,50,389	[shares] 1,83,902	[shares] 50,06,353	[shares] 53,92,802
Number of physical shares held end of period	[shares] 26,100	[shares] 26,100	[shares] 4,99,935	[shares] 5,02,635
Total number of shares held at end of period	[shares] 1,76,489	[shares] 2,10,002	[shares] 55,06,288	[shares] 58,95,437
Percentage of total shares held at end of period	0.93%	1.10%	28.92%	30.97%
Percentage of change in shares held during year	-0.17%		-2.05%	
Total number of shares held at end of period	[shares] 1,76,489	[shares] 2,10,002	[shares] 55,06,288	[shares] 58,95,437
Percentage of total shares held at end of period	0.93%	1.10%	28.92%	30.97%
Percentage of change in shares held during year	-0.17%		-2.05%	
Total number of shares held at end of period	[shares] 1,76,489	[shares] 2,10,002	[shares] 55,06,288	[shares] 58,95,437
Percentage of total shares held at end of period	0.93%	1.10%	28.92%	30.97%
Total number of shares held at end of period	[shares] 1,76,489	[shares] 2,10,002	[shares] 55,06,288	[shares] 58,95,437
Percentage of total shares held at end of period	0.93%	1.10%	28.92%	30.97%
Total number of shares held at end of period	[shares] 1,76,489	[shares] 2,10,002	[shares] 55,06,288	[shares] 58,95,437
Percentage of total shares held at end of period	0.93%	1.10%	28.92%	30.97%

Details of shareholding pattern [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Individual shareholders holding nominal share capital upto rupees one lakh [Member]		Individual shareholders holding nominal share capital in excess of rupees one lakh [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 36,39,402	[shares] 37,86,794	[shares] 13,66,951	[shares] 16,06,008
Number of physical shares held end of period	[shares] 4,99,935	[shares] 5,02,635	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 41,39,337	[shares] 42,89,429	[shares] 13,66,951	[shares] 16,06,008
Percentage of total shares held at end of period	21.74%	22.53%	7.18%	8.44%
Percentage of change in shares held during year	-0.79%		-1.26%	
Total number of shares held at end of period	[shares] 41,39,337	[shares] 42,89,429	[shares] 13,66,951	[shares] 16,06,008
Percentage of total shares held at end of period	21.74%	22.53%	7.18%	8.44%
Percentage of change in shares held during year	-0.79%		-1.26%	
Total number of shares held at end of period	[shares] 41,39,337	[shares] 42,89,429	[shares] 13,66,951	[shares] 16,06,008
Percentage of total shares held at end of period	21.74%	22.53%	7.18%	8.44%
Total number of shares held at end of period	[shares] 41,39,337	[shares] 42,89,429	[shares] 13,66,951	[shares] 16,06,008
Percentage of total shares held at end of period	21.74%	22.53%	7.18%	8.44%

Details of shareholding pattern [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Other non-institutions [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]		
Details of shareholding pattern [LineItems]		
Number of demat shares held at end of period	[shares] 4,52,498	[shares] 29,836
Number of physical shares held end of period	[shares] 68,800	[shares] 68,800
Total number of shares held at end of period	[shares] 5,21,298	[shares] 98,636
Percentage of total shares held at end of period	2.74%	0.52%
Percentage of change in shares held during year	2.22%	
Total number of shares held at end of period	[shares] 5,21,298	[shares] 98,636
Percentage of total shares held at end of period	2.74%	0.52%
Percentage of change in shares held during year	2.22%	
Total number of shares held at end of period	[shares] 5,21,298	[shares] 98,636
Percentage of total shares held at end of period	2.74%	0.52%
Total number of shares held at end of period	[shares] 5,21,298	[shares] 98,636
Percentage of total shares held at end of period	2.74%	0.52%
Total number of shares held at end of period	[shares] 5,21,298	[shares] 98,636
Percentage of total shares held at end of period	2.74%	0.52%

Details of shareholding pattern of top 10 shareholders [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 1 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 4,07,581	[shares] 4,07,581	[shares] 4,07,581	[shares] 4,07,581
Percentage of total shares held at end of period	2.14%	2.14%	2.14%	2.14%
Total number of shares held at end of period	[shares] 4,07,581	[shares] 4,07,581	[shares] 4,07,581	[shares] 4,07,581
Percentage of total shares held at end of period	2.14%	2.14%	2.14%	2.14%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 4,07,581	[shares] 4,07,581	[shares] 4,07,581	[shares] 4,07,581
Percentage of total shares held at end of period	2.14%	2.14%	2.14%	2.14%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		SAYED GULAM ASKARI .	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 4,07,581	[shares] 4,07,581	[shares] 4,07,581	[shares] 4,07,581
Percentage of total shares held at end of period	2.14%	2.14%	2.14%	2.14%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		No Change	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 4,07,581	[shares] 4,07,581	[shares] 4,07,581	[shares] 4,07,581
Percentage of total shares held at end of period	2.14%	2.14%	2.14%	2.14%

Details of shareholding pattern of top 10 shareholders [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 1 shareholder [Member]	Top 2 shareholder [Member]		
		Shareholding [Member]		Shareholding at beginning of year [Member]
Change in shareholding [Axis]	Cumulative shareholding during year [Member]			
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022
Total number of shares held at end of period	[shares] 4,07,581	[shares] 1,33,000	[shares] 2,23,194	[shares] 1,33,000
Percentage of total shares held at end of period	2.14%	0.70%	1.17%	0.70%
Total number of shares held at end of period	[shares] 4,07,581	[shares] 1,33,000	[shares] 2,23,194	[shares] 1,33,000
Percentage of total shares held at end of period	2.14%	0.70%	1.17%	0.70%
Increase decrease in shareholding during year	[shares] 4,07,581	[shares] -90,194		[shares] -90,194
Percentage increase decrease in shareholding during year	2.14%	-0.47%		-0.47%
Total number of shares held at end of period	[shares] 4,07,581	[shares] 1,33,000	[shares] 2,23,194	[shares] 1,33,000
Percentage of total shares held at end of period	2.14%	0.70%	1.17%	0.70%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [Lineltms]				
Name of shareholder		Refer to child member		DHEERAJ KUMAR LOHIA
Increase decrease in shareholding during year	[shares] 4,07,581	[shares] -90,194		[shares] -90,194
Percentage increase decrease in shareholding during year	2.14%	-0.47%		-0.47%
Total number of shares held at end of period	[shares] 4,07,581	[shares] 1,33,000	[shares] 2,23,194	[shares] 1,33,000
Percentage of total shares held at end of period	2.14%	0.70%	1.17%	0.70%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]		Refer to child member		Sale
Increase decrease in shareholding during year	[shares] 4,07,581	[shares] -90,194		[shares] -90,194
Percentage increase decrease in shareholding during year	2.14%	-0.47%		-0.47%
Total number of shares held at end of period	[shares] 4,07,581	[shares] 1,33,000	[shares] 2,23,194	[shares] 1,33,000
Percentage of total shares held at end of period	2.14%	0.70%	1.17%	0.70%

Details of shareholding pattern of top 10 shareholders [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 2 shareholder [Member]		Top 3 shareholder [Member]	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding [Member]	
Change in shareholding [Axis]	31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 2,23,194	[shares] 1,33,000	[shares] 1	[shares] 1,09,150
Percentage of total shares held at end of period	1.17%	0.70%	0.00%	0.57%
Total number of shares held at end of period	[shares] 2,23,194	[shares] 1,33,000	[shares] 1	[shares] 1,09,150
Percentage of total shares held at end of period	1.17%	0.70%	0.00%	0.57%
Increase decrease in shareholding during year		[shares] 1,33,000	[shares] -1,09,149	
Percentage increase decrease in shareholding during year		0.70%	-0.57%	
Total number of shares held at end of period	[shares] 2,23,194	[shares] 1,33,000	[shares] 1	[shares] 1,09,150
Percentage of total shares held at end of period	1.17%	0.70%	0.00%	0.57%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder			Refer to child member	
Increase decrease in shareholding during year		[shares] 1,33,000	[shares] -1,09,149	
Percentage increase decrease in shareholding during year		0.70%	-0.57%	
Total number of shares held at end of period	[shares] 2,23,194	[shares] 1,33,000	[shares] 1	[shares] 1,09,150
Percentage of total shares held at end of period	1.17%	0.70%	0.00%	0.57%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]			Refer to child member	
Increase decrease in shareholding during year		[shares] 1,33,000	[shares] -1,09,149	
Percentage increase decrease in shareholding during year		0.70%	-0.57%	
Total number of shares held at end of period	[shares] 2,23,194	[shares] 1,33,000	[shares] 1	[shares] 1,09,150
Percentage of total shares held at end of period	1.17%	0.70%	0.00%	0.57%

Details of shareholding pattern of top 10 shareholders [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 3 shareholder [Member]		Top 4 shareholder [Member]	
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	Shareholding [Member]
Change in shareholding [Axis]				
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Total number of shares held at end of period	[shares] 1	[shares] 1,09,150	[shares] 1	[shares] 1,33,868
Percentage of total shares held at end of period	0.00%	0.57%	0.00%	0.70%
Total number of shares held at end of period	[shares] 1	[shares] 1,09,150	[shares] 1	[shares] 1,33,868
Percentage of total shares held at end of period	0.00%	0.57%	0.00%	0.70%
Increase decrease in shareholding during year	[shares] -1,09,149		[shares] 1	[shares] 36,213
Percentage increase decrease in shareholding during year	-0.57%		0.00%	0.19%
Total number of shares held at end of period	[shares] 1	[shares] 1,09,150	[shares] 1	[shares] 1,33,868
Percentage of total shares held at end of period	0.00%	0.57%	0.00%	0.70%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	KAILASHBEN ASHOKKUMAR PATEL			Refer to child member
Increase decrease in shareholding during year	[shares] -1,09,149		[shares] 1	[shares] 36,213
Percentage increase decrease in shareholding during year	-0.57%		0.00%	0.19%
Total number of shares held at end of period	[shares] 1	[shares] 1,09,150	[shares] 1	[shares] 1,33,868
Percentage of total shares held at end of period	0.00%	0.57%	0.00%	0.70%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Sale			Refer to child member
Increase decrease in shareholding during year	[shares] -1,09,149		[shares] 1	[shares] 36,213
Percentage increase decrease in shareholding during year	-0.57%		0.00%	0.19%
Total number of shares held at end of period	[shares] 1	[shares] 1,09,150	[shares] 1	[shares] 1,33,868
Percentage of total shares held at end of period	0.00%	0.57%	0.00%	0.70%

Details of shareholding pattern of top 10 shareholders [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 4 shareholder [Member]			
	Shareholding [Member]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]
Change in shareholding [Axis]	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022
Total number of shares held at end of period	[shares] 97,655	[shares] 1,33,868	[shares] 97,655	[shares] 1,33,868
Percentage of total shares held at end of period	0.51%	0.70%	0.51%	0.70%
Total number of shares held at end of period	[shares] 97,655	[shares] 1,33,868	[shares] 97,655	[shares] 1,33,868
Percentage of total shares held at end of period	0.51%	0.70%	0.51%	0.70%
Increase decrease in shareholding during year		[shares] 36,213		[shares] 1,33,868
Percentage increase decrease in shareholding during year		0.19%		0.70%
Total number of shares held at end of period	[shares] 97,655	[shares] 1,33,868	[shares] 97,655	[shares] 1,33,868
Percentage of total shares held at end of period	0.51%	0.70%	0.51%	0.70%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LinItems]				
Name of shareholder		BABALBHAI MANILAL PATEL		
Increase decrease in shareholding during year		[shares] 36,213		[shares] 1,33,868
Percentage increase decrease in shareholding during year		0.19%		0.70%
Total number of shares held at end of period	[shares] 97,655	[shares] 1,33,868	[shares] 97,655	[shares] 1,33,868
Percentage of total shares held at end of period	0.51%	0.70%	0.51%	0.70%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]		Purchase		
Increase decrease in shareholding during year		[shares] 36,213		[shares] 1,33,868
Percentage increase decrease in shareholding during year		0.19%		0.70%
Total number of shares held at end of period	[shares] 97,655	[shares] 1,33,868	[shares] 97,655	[shares] 1,33,868
Percentage of total shares held at end of period	0.51%	0.70%	0.51%	0.70%

Details of shareholding pattern of top 10 shareholders [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 5 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 74,089	[shares] 74,089	[shares] 74,089	[shares] 74,089
Percentage of total shares held at end of period	0.39%	0.39%	0.39%	0.39%
Total number of shares held at end of period	[shares] 74,089	[shares] 74,089	[shares] 74,089	[shares] 74,089
Percentage of total shares held at end of period	0.39%	0.39%	0.39%	0.39%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 74,089	[shares] 74,089	[shares] 74,089	[shares] 74,089
Percentage of total shares held at end of period	0.39%	0.39%	0.39%	0.39%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		MEHUL RAMESH JOSHI	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 74,089	[shares] 74,089	[shares] 74,089	[shares] 74,089
Percentage of total shares held at end of period	0.39%	0.39%	0.39%	0.39%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member			
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 74,089	[shares] 74,089	[shares] 74,089	[shares] 74,089
Percentage of total shares held at end of period	0.39%	0.39%	0.39%	0.39%

Details of shareholding pattern of top 10 shareholders [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 5 shareholder [Member]	Top 6 shareholder [Member]			
	Change in shareholding [Axis]	Cumulative shareholding during year [Member]	Shareholding [Member]		Shareholding at beginning of year [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	
Total number of shares held at end of period	[shares] 74,089	[shares] 54,000	[shares] 3,457	[shares] 54,000	
Percentage of total shares held at end of period	0.39%	0.28%	0.02%	0.28%	
Total number of shares held at end of period	[shares] 74,089	[shares] 54,000	[shares] 3,457	[shares] 54,000	
Percentage of total shares held at end of period	0.39%	0.28%	0.02%	0.28%	
Increase decrease in shareholding during year	[shares] 74,089	[shares] 50,543		[shares] 50,543	
Percentage increase decrease in shareholding during year	0.39%	0.26%		0.26%	
Total number of shares held at end of period	[shares] 74,089	[shares] 54,000	[shares] 3,457	[shares] 54,000	
Percentage of total shares held at end of period	0.39%	0.28%	0.02%	0.28%	
Details of shareholding pattern of top 10 shareholders [Abstract]					
Details of shareholding pattern of top 10 shareholders [LinItems]					
Name of shareholder		Refer to child member		NARENDRAKUMAR BECHARBHAI PATEL	
Increase decrease in shareholding during year	[shares] 74,089	[shares] 50,543		[shares] 50,543	
Percentage increase decrease in shareholding during year	0.39%	0.26%		0.26%	
Total number of shares held at end of period	[shares] 74,089	[shares] 54,000	[shares] 3,457	[shares] 54,000	
Percentage of total shares held at end of period	0.39%	0.28%	0.02%	0.28%	
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	No Change	Refer to child member		Purchase	
Increase decrease in shareholding during year	[shares] 74,089	[shares] 50,543		[shares] 50,543	
Percentage increase decrease in shareholding during year	0.39%	0.26%		0.26%	
Total number of shares held at end of period	[shares] 74,089	[shares] 54,000	[shares] 3,457	[shares] 54,000	
Percentage of total shares held at end of period	0.39%	0.28%	0.02%	0.28%	

Details of shareholding pattern of top 10 shareholders [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 6 shareholder [Member]		Top 7 shareholder [Member]	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding [Member]	
Change in shareholding [Axis]	31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 3,457	[shares] 54,000	[shares] 53,237	[shares] 53,237
Percentage of total shares held at end of period	0.02%	0.28%	0.28%	0.28%
Total number of shares held at end of period	[shares] 3,457	[shares] 54,000	[shares] 53,237	[shares] 53,237
Percentage of total shares held at end of period	0.02%	0.28%	0.28%	0.28%
Increase decrease in shareholding during year		[shares] 54,000	[shares] 0	
Percentage increase decrease in shareholding during year		0.28%	0.00%	
Total number of shares held at end of period	[shares] 3,457	[shares] 54,000	[shares] 53,237	[shares] 53,237
Percentage of total shares held at end of period	0.02%	0.28%	0.28%	0.28%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder			Refer to child member	
Increase decrease in shareholding during year		[shares] 54,000	[shares] 0	
Percentage increase decrease in shareholding during year		0.28%	0.00%	
Total number of shares held at end of period	[shares] 3,457	[shares] 54,000	[shares] 53,237	[shares] 53,237
Percentage of total shares held at end of period	0.02%	0.28%	0.28%	0.28%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]			Refer to child member	
Increase decrease in shareholding during year		[shares] 54,000	[shares] 0	
Percentage increase decrease in shareholding during year		0.28%	0.00%	
Total number of shares held at end of period	[shares] 3,457	[shares] 54,000	[shares] 53,237	[shares] 53,237
Percentage of total shares held at end of period	0.02%	0.28%	0.28%	0.28%

Details of shareholding pattern of top 10 shareholders [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 7 shareholder [Member]			Top 8 shareholder [Member]
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	Shareholding [Member]
Change in shareholding [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Total number of shares held at end of period	[shares] 53,237	[shares] 53,237	[shares] 53,237	[shares] 51,629
Percentage of total shares held at end of period	0.28%	0.28%	0.28%	0.27%
Total number of shares held at end of period	[shares] 53,237	[shares] 53,237	[shares] 53,237	[shares] 51,629
Percentage of total shares held at end of period	0.28%	0.28%	0.28%	0.27%
Increase decrease in shareholding during year	[shares] 0		[shares] 53,237	[shares] 0
Percentage increase decrease in shareholding during year	0.00%		0.28%	0.00%
Total number of shares held at end of period	[shares] 53,237	[shares] 53,237	[shares] 53,237	[shares] 51,629
Percentage of total shares held at end of period	0.28%	0.28%	0.28%	0.27%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	AAYUSHI SURAJ MAHESHWARI			Refer to child member
Increase decrease in shareholding during year	[shares] 0		[shares] 53,237	[shares] 0
Percentage increase decrease in shareholding during year	0.00%		0.28%	0.00%
Total number of shares held at end of period	[shares] 53,237	[shares] 53,237	[shares] 53,237	[shares] 51,629
Percentage of total shares held at end of period	0.28%	0.28%	0.28%	0.27%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	No Change			Refer to child member
Increase decrease in shareholding during year	[shares] 0		[shares] 53,237	[shares] 0
Percentage increase decrease in shareholding during year	0.00%		0.28%	0.00%
Total number of shares held at end of period	[shares] 53,237	[shares] 53,237	[shares] 53,237	[shares] 51,629
Percentage of total shares held at end of period	0.28%	0.28%	0.28%	0.27%

Details of shareholding pattern of top 10 shareholders [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 8 shareholder [Member]			
	Shareholding [Member]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]
Change in shareholding [Axis]	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022
Total number of shares held at end of period	[shares] 51,629	[shares] 51,629	[shares] 51,629	[shares] 51,629
Percentage of total shares held at end of period	0.27%	0.27%	0.27%	0.27%
Total number of shares held at end of period	[shares] 51,629	[shares] 51,629	[shares] 51,629	[shares] 51,629
Percentage of total shares held at end of period	0.27%	0.27%	0.27%	0.27%
Increase decrease in shareholding during year		[shares] 0		[shares] 51,629
Percentage increase decrease in shareholding during year		0.00%		0.27%
Total number of shares held at end of period	[shares] 51,629	[shares] 51,629	[shares] 51,629	[shares] 51,629
Percentage of total shares held at end of period	0.27%	0.27%	0.27%	0.27%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LinItems]				
Name of shareholder		PRIYANKA PIYUSHKUMAR RATANGHAYARA		
Increase decrease in shareholding during year		[shares] 0		[shares] 51,629
Percentage increase decrease in shareholding during year		0.00%		0.27%
Total number of shares held at end of period	[shares] 51,629	[shares] 51,629	[shares] 51,629	[shares] 51,629
Percentage of total shares held at end of period	0.27%	0.27%	0.27%	0.27%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]		No Change		
Increase decrease in shareholding during year		[shares] 0		[shares] 51,629
Percentage increase decrease in shareholding during year		0.00%		0.27%
Total number of shares held at end of period	[shares] 51,629	[shares] 51,629	[shares] 51,629	[shares] 51,629
Percentage of total shares held at end of period	0.27%	0.27%	0.27%	0.27%

Details of shareholding pattern of top 10 shareholders [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 9 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 39,319	[shares] 51,381	[shares] 39,319	[shares] 51,381
Percentage of total shares held at end of period	0.21%	0.27%	0.21%	0.27%
Total number of shares held at end of period	[shares] 39,319	[shares] 51,381	[shares] 39,319	[shares] 51,381
Percentage of total shares held at end of period	0.21%	0.27%	0.21%	0.27%
Increase decrease in shareholding during year	[shares] -12,062		[shares] -12,062	
Percentage increase decrease in shareholding during year	-0.06%		-0.06%	
Total number of shares held at end of period	[shares] 39,319	[shares] 51,381	[shares] 39,319	[shares] 51,381
Percentage of total shares held at end of period	0.21%	0.27%	0.21%	0.27%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		BHUPESH P BAFNA	
Increase decrease in shareholding during year	[shares] -12,062		[shares] -12,062	
Percentage increase decrease in shareholding during year	-0.06%		-0.06%	
Total number of shares held at end of period	[shares] 39,319	[shares] 51,381	[shares] 39,319	[shares] 51,381
Percentage of total shares held at end of period	0.21%	0.27%	0.21%	0.27%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		Sale	
Increase decrease in shareholding during year	[shares] -12,062		[shares] -12,062	
Percentage increase decrease in shareholding during year	-0.06%		-0.06%	
Total number of shares held at end of period	[shares] 39,319	[shares] 51,381	[shares] 39,319	[shares] 51,381
Percentage of total shares held at end of period	0.21%	0.27%	0.21%	0.27%

Details of shareholding pattern of top 10 shareholders [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 9 shareholder [Member]	Top 10 shareholder [Member]		
	Change in shareholding [Axis]	Cumulative shareholding during year [Member]	Shareholding [Member]	
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022
Total number of shares held at end of period	[shares] 39,319	[shares] 50,000	[shares] 50,000	[shares] 50,000
Percentage of total shares held at end of period	0.21%	0.26%	0.26%	0.26%
Total number of shares held at end of period	[shares] 39,319	[shares] 50,000	[shares] 50,000	[shares] 50,000
Percentage of total shares held at end of period	0.21%	0.26%	0.26%	0.26%
Increase decrease in shareholding during year	[shares] 39,319	[shares] 0		[shares] 0
Percentage increase decrease in shareholding during year	0.21%	0.00%		0.00%
Total number of shares held at end of period	[shares] 39,319	[shares] 50,000	[shares] 50,000	[shares] 50,000
Percentage of total shares held at end of period	0.21%	0.26%	0.26%	0.26%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [Linelltems]				
Name of shareholder		Refer to child member		RINA S KAMDAR
Increase decrease in shareholding during year	[shares] 39,319	[shares] 0		[shares] 0
Percentage increase decrease in shareholding during year	0.21%	0.00%		0.00%
Total number of shares held at end of period	[shares] 39,319	[shares] 50,000	[shares] 50,000	[shares] 50,000
Percentage of total shares held at end of period	0.21%	0.26%	0.26%	0.26%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]		Refer to child member		No Change
Increase decrease in shareholding during year	[shares] 39,319	[shares] 0		[shares] 0
Percentage increase decrease in shareholding during year	0.21%	0.00%		0.00%
Total number of shares held at end of period	[shares] 39,319	[shares] 50,000	[shares] 50,000	[shares] 50,000
Percentage of total shares held at end of period	0.21%	0.26%	0.26%	0.26%

Details of shareholding pattern of top 10 shareholders [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 10 shareholder [Member]	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	31/03/2021	01/04/2021 to 31/03/2022
Total number of shares held at end of period	[shares] 50,000	[shares] 50,000
Percentage of total shares held at end of period	0.26%	0.26%
Total number of shares held at end of period	[shares] 50,000	[shares] 50,000
Percentage of total shares held at end of period	0.26%	0.26%
Increase decrease in shareholding during year		[shares] 50,000
Percentage increase decrease in shareholding during year		0.26%
Total number of shares held at end of period	[shares] 50,000	[shares] 50,000
Percentage of total shares held at end of period	0.26%	0.26%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Increase decrease in shareholding during year		[shares] 50,000
Percentage increase decrease in shareholding during year		0.26%
Total number of shares held at end of period	[shares] 50,000	[shares] 50,000
Percentage of total shares held at end of period	0.26%	0.26%
Increase decrease in shareholding during year		[shares] 50,000
Percentage increase decrease in shareholding during year		0.26%
Total number of shares held at end of period	[shares] 50,000	[shares] 50,000
Percentage of total shares held at end of period	0.26%	0.26%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]	Product/service 2 [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]		
Name of main product/service	MCHNRY,PLNT/LABORATORY EQPMNT, W/N ELCTRCLYHEATD,FR HEATNG,COOKNG,ETC,EXCL MCHNRY FR DOMSTC PURPS;STORG WTR HEATRS,NON-ELTRC	RESERVRS & CONTAINRS FR ANY MATRL(OTHR THNCMPRSD/LIQD G A S) O F IRN/STL-CAPCTY GREATER THEN 300 LTR NOT FITD WITH MECHNCL/THERMAL EQUIPMEN
Description of main product/service	PRESSURE VESSELS REACTORS, COLUMNS / TOWERS OR CHEMICAL STORAGE TANKS	SITE ENGINEERING
NIC code of product/service	2512	4100
Percentage to total turnover of company	14.21%	85.79%

Details of shareholding of promoters [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	1		2	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 3,80,000	[shares] 3,80,000	[shares] 23,06,970	[shares] 23,06,970
Percentage of total shares held at end of period	0.20%	0.20%	12.12%	12.12%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	ARABESQUE INVESTMENTS PRIVATE LIMITED		SHAHIDA SHAUKATALI MEWAWALA	
Total number of shares held at end of period	[shares] 3,80,000	[shares] 3,80,000	[shares] 23,06,970	[shares] 23,06,970
Percentage of total shares held at end of period	0.20%	0.20%	12.12%	12.12%
Percentage of shares pledged/encumbered to total shares at end of period	100.00%	100.00%	12.22%	12.22%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,80,000	[shares] 3,80,000	[shares] 23,06,970	[shares] 23,06,970
Percentage of total shares held at end of period	0.20%	0.20%	12.12%	12.12%
Total number of shares held at end of period	[shares] 3,80,000	[shares] 3,80,000	[shares] 23,06,970	[shares] 23,06,970
Percentage of total shares held at end of period	0.20%	0.20%	12.12%	12.12%
Total number of shares held at end of period	[shares] 3,80,000	[shares] 3,80,000	[shares] 23,06,970	[shares] 23,06,970
Percentage of total shares held at end of period	0.20%	0.20%	12.12%	12.12%

Details of shareholding of promoters [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	3		4	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 21,12,334	[shares] 21,12,334
Percentage of total shares held at end of period	1.77%	1.77%	11.10%	11.10%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	SAJEDA H MEWAWALA		HASANIAN SHAUKATALI MEWAWALA	
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 21,12,334	[shares] 21,12,334
Percentage of total shares held at end of period	1.77%	1.77%	11.10%	11.10%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 21,12,334	[shares] 21,12,334
Percentage of total shares held at end of period	1.77%	1.77%	11.10%	11.10%
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 21,12,334	[shares] 21,12,334
Percentage of total shares held at end of period	1.77%	1.77%	11.10%	11.10%
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 21,12,334	[shares] 21,12,334
Percentage of total shares held at end of period	1.77%	1.77%	11.10%	11.10%

Details of shareholding of promoters [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	5		6	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 24,32,621	[shares] 24,32,621	[shares] 4,20,000	[shares] 4,20,000
Percentage of total shares held at end of period	12.78%	12.78%	2.21%	2.21%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	MURTUZA MEWAWALA		BIANCA INVESTMENTS PRIVATE LIMITED	
Total number of shares held at end of period	[shares] 24,32,621	[shares] 24,32,621	[shares] 4,20,000	[shares] 4,20,000
Percentage of total shares held at end of period	12.78%	12.78%	2.21%	2.21%
Percentage of shares pledged/encumbered to total shares at end of period	15.98%	15.98%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 24,32,621	[shares] 24,32,621	[shares] 4,20,000	[shares] 4,20,000
Percentage of total shares held at end of period	12.78%	12.78%	2.21%	2.21%
Total number of shares held at end of period	[shares] 24,32,621	[shares] 24,32,621	[shares] 4,20,000	[shares] 4,20,000
Percentage of total shares held at end of period	12.78%	12.78%	2.21%	2.21%
Total number of shares held at end of period	[shares] 24,32,621	[shares] 24,32,621	[shares] 4,20,000	[shares] 4,20,000
Percentage of total shares held at end of period	12.78%	12.78%	2.21%	2.21%

Details of shareholding of promoters [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	7		8	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 45,05,000	[shares] 45,05,000
Percentage of total shares held at end of period	1.77%	1.77%	23.66%	23.66%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	SHABEENA MURTUZA MEWAWALA		JAWAD TRADING COMPANY LLP	
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 45,05,000	[shares] 45,05,000
Percentage of total shares held at end of period	1.77%	1.77%	23.66%	23.66%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 45,05,000	[shares] 45,05,000
Percentage of total shares held at end of period	1.77%	1.77%	23.66%	23.66%
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 45,05,000	[shares] 45,05,000
Percentage of total shares held at end of period	1.77%	1.77%	23.66%	23.66%
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 45,05,000	[shares] 45,05,000
Percentage of total shares held at end of period	1.77%	1.77%	23.66%	23.66%

Details of change in promoters' shareholding [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	1		2	
	Shareholding [Member]		Shareholding [Member]	
Change in shareholding [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 3,80,000	[shares] 3,80,000	[shares] 23,06,970	[shares] 23,06,970
Percentage of total shares held at end of period	0.20%	0.20%	12.12%	12.12%
Total number of shares held at end of period	[shares] 3,80,000	[shares] 3,80,000	[shares] 23,06,970	[shares] 23,06,970
Percentage of total shares held at end of period	0.20%	0.20%	12.12%	12.12%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 3,80,000	[shares] 3,80,000	[shares] 23,06,970	[shares] 23,06,970
Percentage of total shares held at end of period	0.20%	0.20%	12.12%	12.12%
Total number of shares held at end of period	[shares] 3,80,000	[shares] 3,80,000	[shares] 23,06,970	[shares] 23,06,970
Percentage of total shares held at end of period	0.20%	0.20%	12.12%	12.12%
Total number of shares held at end of period	[shares] 3,80,000	[shares] 3,80,000	[shares] 23,06,970	[shares] 23,06,970
Percentage of total shares held at end of period	0.20%	0.20%	12.12%	12.12%

Details of change in promoters' shareholding [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	3		4	
	Shareholding [Member]		Shareholding [Member]	
Change in shareholding [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 21,12,334	[shares] 21,12,334
Percentage of total shares held at end of period	1.77%	1.77%	11.10%	11.10%
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 21,12,334	[shares] 21,12,334
Percentage of total shares held at end of period	1.77%	1.77%	11.10%	11.10%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 21,12,334	[shares] 21,12,334
Percentage of total shares held at end of period	1.77%	1.77%	11.10%	11.10%
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 21,12,334	[shares] 21,12,334
Percentage of total shares held at end of period	1.77%	1.77%	11.10%	11.10%
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 21,12,334	[shares] 21,12,334
Percentage of total shares held at end of period	1.77%	1.77%	11.10%	11.10%

Details of change in promoters' shareholding [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	5		6	
	Shareholding [Member]		Shareholding [Member]	
Change in shareholding [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 24,32,621	[shares] 24,32,621	[shares] 4,20,000	[shares] 4,20,000
Percentage of total shares held at end of period	12.78%	12.78%	2.21%	2.21%
Total number of shares held at end of period	[shares] 24,32,621	[shares] 24,32,621	[shares] 4,20,000	[shares] 4,20,000
Percentage of total shares held at end of period	12.78%	12.78%	2.21%	2.21%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 24,32,621	[shares] 24,32,621	[shares] 4,20,000	[shares] 4,20,000
Percentage of total shares held at end of period	12.78%	12.78%	2.21%	2.21%
Total number of shares held at end of period	[shares] 24,32,621	[shares] 24,32,621	[shares] 4,20,000	[shares] 4,20,000
Percentage of total shares held at end of period	12.78%	12.78%	2.21%	2.21%
Total number of shares held at end of period	[shares] 24,32,621	[shares] 24,32,621	[shares] 4,20,000	[shares] 4,20,000
Percentage of total shares held at end of period	12.78%	12.78%	2.21%	2.21%

Details of change in promoters' shareholding [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	7		8	
	Shareholding [Member]		Shareholding [Member]	
Change in shareholding [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 45,05,000	[shares] 45,05,000
Percentage of total shares held at end of period	1.77%	1.77%	23.66%	23.66%
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 45,05,000	[shares] 45,05,000
Percentage of total shares held at end of period	1.77%	1.77%	23.66%	23.66%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 45,05,000	[shares] 45,05,000
Percentage of total shares held at end of period	1.77%	1.77%	23.66%	23.66%
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 45,05,000	[shares] 45,05,000
Percentage of total shares held at end of period	1.77%	1.77%	23.66%	23.66%
Total number of shares held at end of period	[shares] 3,37,500	[shares] 3,37,500	[shares] 45,05,000	[shares] 45,05,000
Percentage of total shares held at end of period	1.77%	1.77%	23.66%	23.66%

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1
	01/04/2021 to 31/03/2022
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	HASANAIN
Middle name of director	SHAUKATALI
Last name of director	MEWAWALA
Designation of director	MANAGING DIRECTOR
Director identification number of director	00125472
Date of signing board report	12/08/2022

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Company has not transferred any amount to the Reserves during the year
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]
Details regarding energy conservation	Textual information (4) [See below]
Details regarding technology absorption	Textual information (5) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (6) [See below]
Disclosures in director's responsibility statement	Textual information (7) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	N o t Applicable
Particulars of loans guarantee investment under section 186 [TextBlock]	The particulars of loans, guarantees and investments as per Section 186 of the Act by the Company, have been disclosed in the financial statements.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]
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
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (9) [See below]
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	EXPO GAS CONTAINERS LIMITED
Details of shareholding pattern [Abstract]	
Details of shareholding of promoters [Abstract]	
Details of change in promoters shareholding [TextBlock]	
Details of change in promoters' shareholding [Abstract]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (10) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (11) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (12) [See below]

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per the Section 134 (o) Corporate Social Responsibility is not applicable to our Company.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (13) [See below]
Disclosure of change in nature of business [TextBlock]	N o t Applicable
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (14) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	N o t Applicable
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (15) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (16) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	N o t Applicable
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	N o t Applicable
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (17) [See below]
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]

DIRECTORS REPORT

To,

The Members,

Your Directors present herewith Thirty Ninth Annual Report together with audited statement of accounts for the year ended 31st March 2022.

FINANCIAL RESULTS

(Rs. in Lacs)

Particulars	As on 31.03.2022	As on 31.03.2021
Sales Turnover	7264.26	4817.28
Profit / (Loss) before Depreciation and Interest	566.38	519.86
Less: - Interest	400.18	403.75
Less: - Depreciation	53.15	55.88
Net Profit / (Loss) before Tax	113.05	60.23
Less: - Tax		
- Current tax	74.13	25.42
- Earlier Tax	14.21	21.33
- Deferred Tax Liabilities / (Assets)	-34.81	255.06
Net Profit after Tax	59.51	-241.58

Other Comprehensive Income	-4.25	0.00
Net Profit after Tax & Comprehensive Income	55.26	-241.58
Profit / (Loss) brought forward	832.70	1074.28
Balance Carried to Balance Sheet	887.96	832.70

MANAGEMENT OUTLOOK FOR THE YEAR 2022-23

As we enter this next phase of the recovery, the future is unfolding. The chaos and uncertainty brought in by the pandemic, compelled people to redefine and reconsider the meaning of their work, time, finance and health. With the evolving dimension of our lifestyle, people have started shifting their focus on asset and wealth management to secure the future of their families. The economy is already in the mode of bouncing back and with many projects in the oil & gas sector in pipeline, we are hopeful of good recovery and growth in the current year. The company is expected to touch a figure of Rs. 85 Crores for the upcoming year.

FUTURE OUTLOOK - A PERIOD OF TRANSFORMATION

As we move into 2022, many oil and gas (O&G) companies are looking to reinvent themselves by practicing capital discipline, focusing on financial health, committing to climate change, and transforming business models. The positivity of such changes is reflected in our survey, where nearly two-thirds of O&G executives state they're highly positive about strategic changes made by their organizations.

However, in spite of many hurdles, the Company managed to post a sales turnover of Rs. 7264.26 Lacs during the year ended March, 2022.

We see a positive impact of this on our Business and enter into the Financial Year 2022-23 with optimism. Some interesting Orders have been booked in this financial year already and we look forward to the same trend to continue.

GROWING DEMAND:

Oil demand in India is projected to register a 2x growth to reach 11 million barrels per day by 2045.

Diesel demand in India is expected to double to 163 MT by 2029-30, with diesel and gasoline covering 58% of India's oil demand by 2045.

Consumption of natural gas in India is expected to grow by 25 billion cubic metres (bcm), registering an average annual growth of 9% until 2024.

RAPID EXPANSION:

India aims to commercialize 50% of its SPR (strategic petroleum reserves) to raise funds and build additional storage tanks to offset high oil prices.

In October 2021, the Union Ministry of Petroleum & Natural Gas approved a revised project cost of Rs. 28,026 crore (US\$ 3.8 billion) to increase refining capacity for the ongoing Numaligarh Refinery Expansion Project from 3 mmtpa to 9 mmtpa.

SUPPORTIVE FDI GUIDELINES:

In July 2021, the Department for Promotion of Industry and Internal Trade (DPIIT) approved an order allowing 100% foreign direct investments (FDIs) under automatic route for oil and gas PSUs.

The Government has allowed 100% Foreign Direct Investment (FDI) in upstream and private sector refining projects.

POLICY SUPPORT

In the Union Budget 2022-23, the customs duty on certain critical chemicals for petroleum refining were reduced.

In November 2021, the government set up a committee to work out measures needed to make natural gas available to power plants at reasonably stable prices.

The Company is actively participating in the tenders for following projects which are already awarded to different Project Consultants/EPC Contractors

- Ø Indian Oil Corporation P-25 project at Panipat Refinery.
- Ø Cauvery Basin Refinery project of Chennai Petroleum Corporation Ltd.
- Ø Numaligarh Refinery expansion project.
- Ø Indian Oil Corporation Barauni Refinery Coker-B Revamping project.

DIVIDEND

Given the experience of the last 2 years and the prevailing volatility in the markets, the Company strongly felt that it is important and relevant to conserve the resources and retain the profits to overcome any unforeseen difficulties due to the pandemic or any other global situation that could arise. Hence the Company will not be declaring any dividend.

TRANSFER TO RESERVE

The Company has not transferred any amount to the Reserves during the year.

MANAGEMENT DISCUSSION & ANALYSIS REPORTS

The Management Discussion and Analysis of financial condition, including the results of operations of the Company for the year under review as required under Regulation 34(2)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is provided as a separate section forming part of the Annual Report.

MATERIAL CHANGES AND COMMITMENT AFFECTING THE FINANCIAL POSITION

There are no material changes affecting the financial position of the Company subsequent to the close of the FY 2021-22 till the date of this report.

DEPOSITS

The Company has not accepted any deposit or unsecured loans from the public within the meaning of Section 73 of the Companies Act, 2013 read with The Companies (Acceptance of deposit by Companies) Rules, 2014.

SHARE CAPITAL

The Authorized Capital of the Company is 4,00,00,000 Equity shares of the Company of Rs. 4/- each and the paid capital of the Company as on 31.03.2022 is 1,90,36,400 Equity shares of the Company of Rs. 4/- each.

During the year under review, the Company has not issued shares with differential voting rights nor has issued any sweat equity. As on March 31, 2022, none of the Directors of the Company hold any convertible instruments of the Company.

DIRECTORS

During the year under review Mr. Murtuza Mewawala retires by rotation and being eligible offer himself for re-appointment.

During the year there were changes in the constitution of Board. Ms. Fatema Bundeally resigned & Mrs. Sayada Mukadam is appointed as an Additional (Independent Director) w.e.f. 12/05/2022.

DECLARATION BY AN INDEPENDENT DIRECTOR(S)

The Independent Directors have submitted a declaration that they meet the criteria of independence and that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence, pursuant to Regulation 25 of the Listing Regulations. Further, declaration on compliance with Rule 6(3) of the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended by Ministry of Corporate Affairs (MCA) Notification dated October 22, 2019, regarding the requirement relating to enrolment in the Data Bank created by MCA for Independent Directors, has been received from all the Independent Directors.

In terms of Regulation 25(8) of the SEBI (LODR), the Independent Directors have confirmed that they are not aware of any circumstance or

situation which exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties.

Based on the confirmation / disclosures received from the Directors, the following Non-Executive Directors are Independent as on March 31, 2022:

- 1) Mr. Venkateswaran Manickam Chittoor
- 2) Ms. Fatema Bundeally

ANNUAL EVALUATION BY THE BOARD OF ITS OWN PERFORMANCE, ITS COMMITTEES AND INDIVIDUAL DIRECTORS

The Board of Directors of the Company has initiated and put in place evaluation of its own performance, its committees and individual directors. In a separate meeting of independent directors, performance of non-independent directors, the Board as a whole and the Chairman of the Company was evaluated, taking into account the views of executive directors and non-executive directors. The results of the evaluation are satisfactory and adequate and meet the requirement of the Company.

BOARD MEETINGS

Pursuant to Section 134(3)(b), details of Board meeting held in the year is reflected in the Corporate Governance Report.

During the year Nine (9) Board Meetings, Four (4) Audit Committee Meetings One (1) Nomination and Remuneration Committee Meeting and Five (5) Stakeholders Relationship Committee Meetings were held. The details of which are given in the Corporate Governance Report. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

A separate meeting of Independent Directors, pursuant to Section 149 (7) read with Schedule VI of the Companies Act, 2013 was held on 07th March 2022.

NOMINATION AND REMUNERATION POLICY

The Board has on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of

Directors, Senior Management and their remuneration. The Nomination and Remuneration Policy is posted on the website of the Company.

CORPORATE GOVERNANCE

The Company does not fall under purview of Regulations of Corporate Governance pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. However, the same is applicable as per the Companies Act, 2013 and the Company is fully compliant with the applicable provision and the Company is committed to ensure compliance with all modification within prescribed norms under Companies Act, 2013. Company is committed to maintain the highest standards of corporate practices, a separate section on Corporate Governance is provided as part of this Annual Report.

STATUTORY AUDITOR

M/s. J. H. Gandhi & Co, Chartered Accountant, were appointed as the statutory Auditors for a block of 5 years to hold the office till the conclusion of the 39th Annual General Meeting. Now at the ensuing 39th Annual General Meeting it is proposed to appoint M/s. K. S Shah & Co., Chartered Accountants (Firm Reg. No. 109644W) from the conclusion of the Thirty Ninth (39th) Annual General Meeting until the conclusion of the Forty Fourth (44th) Annual General Meeting for the financial year 2026-2027 and that the Board is authorized to fix the remuneration as may be determined by the Audit Committee in consultation with the Auditors..

The Auditors Report for the Financial Year ended March, 31, 2022 does not contain any qualification, reservation or adverse remark.

INTERNAL AUDITOR

As required under the new Companies Act, 2013, the Company has appointed Mr. Sunil Sawant as an Internal Auditor.

The observations of Auditors are self-explanatory in the notes referred to by them.

SECRETARIAL AUDITOR

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors has appointed M/s. ND & Associates, a firm of Company Secretaries in Practice to undertake the secretarial Audit of the Company. The Report of the Secretarial Audit Report is annexed herewith as Annexure A.

RISK MANAGEMENT POLICY

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. These are discussed at the meetings of the Board of Directors of the Company.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

The company is having in place Internal Financial Control System. The Internal Financial Control with reference to the financial statement was adequate and operating effectively.

VIGIL MECHANISM/WHISTLE BLOWER POLICY

The Board of Directors has formulated a Whistle Blower Policy in compliance with the Section 177(10) read with Regulation 22 of SEBI (Listing Obligation and Disclosure Requirement) Regulations 2015. The Company has a vigil mechanism to deal with instance of fraud and mismanagement, if any. The policy is in place and the Company has uploaded the same to its website.

PARTICULARS OF LOAN, GUARANTEE & INVESTMENTS

The particulars of loans, guarantees and investments as per Section 186 of the Act by the Company, have been disclosed in the financial statements.

ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE

The information required under Section 134 (3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, with respect to conservation of energy, technology absorption and foreign exchange earnings/outgo is given hereto and forms a part of this report.

FORM A

Form for disclosure of particulars with respect to Conservation of Energy.

Power and Fuel Consumption		Current year	Current year
		31.03.2022	31.03.2021
1)	Electricity		
	Purchase Unit (KWH)	1.87	1.77
	Total Amount (Rupees in lacs)	21.57	23.95
	Rate per Unit (Rupees)	11.56	13.51
2)	Coal	N.A.	N.A.
3)	Furnace Oil	N.A.	N.A.
4)	Internal Generation	N.A.	N.A.

TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION

Energy conservation is not only a national priority but also a key value driver for your Company. Employees are also encouraged to give suggestion that will result in energy saving.

As prescribed under the Section 134 (3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 is not applicable, as there is no technology absorption, adaptation and innovation made by your Company in the goods manufactured.

FOREIGN EXCHANGE EARNING AND OUTGO

	Rs. in Lacs
i) CIF Value of Imports	NIL
ii) Expenditure in foreign currency	NIL
iii) Foreign Exchange earned	NIL

PARTICULARS OF EMPLOYEES

The information required under section 197 of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, in respect of employees of the Company are given below:

a. The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year:

Executive Director	Ratio to median remuneration
Hasanain S. Mewawala	14.59%

Non- executive Directors	Ratio to median remuneration
NIL	NIL

b. The percentage increase in remuneration of each director, chief executive officer, chief financial officer, company secretary in the financial year:

There is no increase in the remuneration of Mr. Hasanain S. Mewawala

c. The percentage increase in the median remuneration of employees in the financial year: 14.59%

d. The number of permanent employees on the rolls of the Company: 58 (Excluding Key Managerial Personnel)

e. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

Average percentile increase made in the salaries of employees was around 14.58 after accounting for promotions and other event based compensation revisions.

f. Affirmation that the remuneration is as per the remuneration policy of the Company:

Pursuant to Rule 5(1)(xii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, it is affirmed that the remuneration paid to the Directors, Key Managerial Personnel and Senior Management is as per the Remuneration Policy of your Company.

g. The statement containing particulars of employees as required under Section 197(12) of the Act read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014: Not applicable (NA)

v The said remuneration paid to Managing Director was duly approved by the members in pursuance of applicable provisions of Companies Act, 2013.

v The CFO is not claiming any remuneration from the Company.

v The Board hereby affirms that the remuneration is as per the remuneration policy of the Company.

EXTRACT OF ANNUAL RETURN

Pursuant to the provisions of Sections 92(3) and 134(3)(a) of the Act read with Rule 12 of the Companies (Management and Administration) Rules, 2014 (as substituted by the Companies (Management and Administration) Amendment Rules, 2021 dated March 05, 2021), a copy of the Annual Return is available on the website of the Company at www.expogas.com.

SUBSIDIARY COMPANIES

The Company does not have any subsidiary.

RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year were on arms length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large.

DIRECTORS RESPONSIBILITY STATEMENT AS REQUIRED UNDER SECTION 134(3)(c) OF THE COMPANIES ACT 2013

The Directors state that: -

- a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation by way of notes to accounts relating to material departures;
- b) The selected accounting policies were applied consistently and the judgments and estimates made by them are reasonable and prudent so as to give true and fair view of the state of affairs of the Company as at 31st March 2022 and of the profit for the year ended on that date;
- c) The proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) The annual accounts have been prepared on a going concern basis.
- e) The Directors had laid down internal financial controls to be followed by the Company

and that such internal controls are adequate and were operating effectively.
- f) 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.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

Industrial Relations continued to be harmonious throughout the year under review. Many initiatives have been taken to support business through organizational efficiency, process change support and various employee engagement programs which has helped the Organization achieve higher productivity levels.

PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance beyond threshold limit mentioned in the policy for dealing in the Companys shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed.

As per the requirements of Regulation 8(1) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015, the Company has formulated code of fair disclosure of unpublished price sensitive information and has uploaded the same on the official website of the Company. All Board Directors and the designated employees have confirmed compliance with the Code.

STATEMENT PURSUANT TO LISTING AGREEMENT

The Companys Equity shares are listed at Bombay Stock Exchange Limited. The Annual Listing fee for the year 2022-23 has been paid.

STATUTORY DISCLOSURES

None of the Directors of the Company are disqualified as per provisions of Section 164(2) of the Companies Act, 2013. Your Directors have made necessary disclosures, as required under various provisions of the Companies Act, 2013 and Listing regulations. Certificate as required under Part C of Schedule V of Listing Regulations is enclosed as Annexure B.

QUALITY/ SAFETY CERTIFICATIONS

Your Company has obtained the prestigious OHSAS (18001) certification. Your Company is also ISO 9001& ISO14001 certified by URS.

COMMITTEE AND POLICY UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has constituted Internal Complaints Committee under and as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the year under review, no instance of complaint or report under the said Act was registered in any of

the units of the Company.

CORPORATE SOCIAL RESPONSIBILITY

As per the Section 134 (o) Corporate Social Responsibility is not applicable to our Company.

INDUSTRIAL RELATIONS

During the year under review, your Company enjoyed cordial relationship with contractor and employees at all levels.

ACKNOWLEDGEMENT

Your Directors place on record their deep appreciation to employees at all levels for their hard work, dedication and commitment. The enthusiasm and unstinting efforts of the employees have enabled the Company to remain an industry leader.

The Board places on record its appreciation for the support and co-operation your Company has been receiving from its suppliers, distributors, retailers and others associated with it.

Your Directors also take this opportunity to thank all Shareholders, Clients, Vendors, Banks, Government and Regulatory Authorities and Stock Exchanges, for their continued support.

For and on behalf of the Board

For Expo Gas Containers Limited

Place :- Mumbai

Dated : - 12.08.2022

(H. S. Mewawala)

Managing Director

MANAGEMENT DISCUSSION & ANALYSIS REPORT

The Indian Economy

As 2021 was coming to a close, there was optimism in the air. India was gearing up for a strong economic recovery several forecasters such as the International Monetary Fund expected growth to exceed 9% this fiscal. This optimism received a jolt early this year as a wave of omicron infections swept through the country (which, thankfully, did not last long), and then in February, Russia invaded Ukraine. These events aggravated the preexisting challenges such as surging inflation, supply shortages, and shifting geopolitical realities across the world with no definite end in sight. And the subsequent confluence of headwinds such as surging commodity prices and disruption in trade and financial transactions quickly deteriorated economic fundamentals that were trending up a few months back. Consequently, this has compelled us to temper our growth expectations.

However, we believe the risks are not strong enough to deny India an economic rebound given the domestic demand potential.

The Reserve Bank of India has projected the economy's growth for 2022-23 at 7.2%. The Asian Development Bank lowered its growth forecast for India to 7.2% for 2022-23 from 7.5% estimated earlier, given higher-than-expected inflation and monetary tightening.

This will ensure that India reigns as the world's fastest-growing economy over the next few years, driving world growth even as several major economies brace themselves for a slowdown or possibly a recession.

India is primarily a domestic demand-driven economy with consumption and investments contributing to 70% of the economic activity. According to the Reserve Bank of India (RBI) analysis of 10,000 listed companies, businesses have seen a steady net profit-to-sales growth over the past year and are sitting comfortably. Although investments are growing sporadically partly because of supply chain disruptions and global uncertainties, industry and service activities remain robust.

Industry Structure and Development:

According to the Economic Survey 2021-22, India is expected to witness GDP growth of 7.0-8.5 per cent in 2022-23, supported by widespread vaccine coverage, gains from supply-side reforms and easing of regulations, robust export growth, and availability of fiscal space to ramp up capital spending.

The year ahead is well poised for a pick-up in private sector investment with the financial system in a good position to provide support to the revival of economy. The growth projection for 2022-23 is based on the assumption that there will be no further debilitating pandemic related economic disruption, monsoon will be normal, withdrawal of global liquidity by major central banks will be broadly orderly, oil prices will be in the range of US\$70-\$75/bbl, and global supply chain disruptions will steadily ease over the course of the year.

Referring to First Advance Estimates, the Survey states that the Indian economy is estimated to grow by 9.2 per cent in real terms in 2021-22, after a contraction of 7.3 per cent in 2020-21. This implies that overall economic activity has recovered past the pre-pandemic levels. Almost all indicators show that the economic impact of the second wave in Q1 was much smaller than that experienced during the full lockdown phase in 2020-21, even though the health impact was more severe.

The last two years have been difficult for the world economy on account of the COVID-19 pandemic. Repeated waves of infection, supply-chain disruptions and more recently, global inflation have created particularly challenging times for policy-making. Faced with these challenges, the Government of India opted for a Barbell Strategy that combined a bouquet of safety-nets to cushion the impact on vulnerable sections of society and the business sector. It next pushed through a significant increase in capital expenditure on infrastructure to build back medium-term demand as well as aggressively implemented supply-side measures to prepare the economy for the sustained long-term expansion. This flexible and multi-layered approach is partly based on an Agile framework that used feedback-loops, and the monitoring of real-time data.

Market Size

Oil & Gas Infrastructure Market size surpassed last year and is projected to grow at over 6% CAGR from 2022 to 2030. Oil & gas infrastructure incorporates a stack of resources including pipelines, refineries, drilling platforms, terminals, storage facilities, and processing plants in oil & gas sector. Rising demand of natural gas in line with growing exploration and production activities will positively sway the business scenario.

Favorable government policies across the oil & gas industry

Favorable government policies toward the conventional resources combined with high requirement of natural gas will sway the market statistics. Furthermore, increasing investment toward lease equipment and surface design with advanced technological innovations across the upstream sector will positively garner the oil & gas infrastructure market.

Enlargement of transportation and storage facilities to store the LNG together with security concern of energy will foster the industry. Refurbishment, replacement, upgradation of existing refinery to improve refinery capacity will propel the global oil & gas infrastructure market. In addition, government measures to support gas-based economy with subsidies and incentives provided by regulatory authorities toward the acceptance and implementation of sustainable energy resources will promote the business dynamics.

High demand of the crude oil and natural gas across power generation sector

Oil, Gas & NGL Pipeline market is anticipated to surge at a rate of 6% through 2030. Paradigm shift toward gas-based power plants and surging necessity for propylene, ethylene & other natural gas liquids will drive the investment toward the improvement of the infrastructure. Preventing disruption of oil & gas pipeline merged with integration of advanced security systems making operations secure, more economical, and productive will supplement the oil & gas infrastructure market industry statistics.

Government measures to reduce the carbon footprints and greenhouse gas emissions has prompted the utilization of CNG and LNG as an alternative fuel of gasoline and diesel which will assist the natural gas infrastructure market.

Investments

According to the data released by Department for Promotion of Industry and Internal Trade Policy (DPIIT), FDI inflows in India's petroleum and natural gas sector stood at US\$ 7.98 billion between April 2000-December 2021.

Following are some of the major investments and developments in the oil and gas sector:

In January 2022, Indian Oil Corp. Ltd. (IOCL) announced plans to expand its city gas distribution (CGD) business, looking to invest Rs. 7,000 crore (US\$ 918.6 million).

In November 2021, Oil and Natural Gas Corp. Ltd (ONGC) announced that it invested up to Rs. 6,000 crore (US\$ 800 million) in the petrochemicals arm ONGC Petro Additions Ltd. (OPaL) to meet its equity requirements.

In September 2021, Bharat Petroleum Corporation Ltd. (BPCL) announced its plan to invest over Rs. 1 lakh crore (US\$ 13.66 billion), over a period of five years, to enhance petrochemical capacity and improve refining efficiency, gas proliferation, upstream oil & gas exploration and production and augment the (fuel) marketing infrastructure

In August 2021, Indian Oil Corp (IOC) announced an investment of Rs. 1 lakh crore (US\$ 13.12 billion) to raise its refining capacity by almost a third over the next 4-5 years.

India aims to commercialise 50% of its SPR (strategic petroleum reserves) to raise funds and build additional storage tanks to offset high oil prices.

In July 2021, Great Eastern Energy Corporation Limited (GEECL) announced plans to invest Rs. 15,000 crore (US\$ 1.96 billion) for shale gas

core well exploration in West Bengal.

In July 2021, Indian Oil Petronas Pvt. Ltd. announced its plan to establish a new brand for auto fuels retailing in India to further expand its business operations in the country.

In July 2021, Indian Oil Corporation (IOC) announced to establish India's first green hydrogen plant at Mathura refinery to introduce green hydrogen activities and projects in the oil and gas sector in the country.

In July 2021, ONGC announced that it will spend Rs. 300 billion (US\$ 4.03 billion) in FY22 to boost its oil & gas output.

To expand beyond the natural gas business, in July 2021, GAIL (India) Ltd. announced investment of Rs. 5,000 crore (US\$ 670.18 million) to establish a portfolio of renewable energy targeting a capacity of atleast 1 gigawatts and build plants for both compressed biogas and ethanol.

In July 2021, Bharat Petroleum Corporation Ltd. (BPCL) announced plan to establish its first-generation ethanol production plant in Telangana at an estimated investment of Rs. 1,000 crore (US\$ 134.04 million).

In July 2021, ONGC, an upstream oil company, and NTPC announced plans to expand the offshore wind energy development in India and accelerate presence in the renewable energy space.

In February 2021, Petronet LNG announced its plans to increase its Dahej terminal's capacity by 29% to 22.5 MMTPA to meet the rising demand.

In February 2021, Indian Oil Corp. Ltd. signed a 'statement of intent' with Greenstat

Hydrogen India Pvt. Ltd. to establish a centre of excellence for Hydrogen value chain and other related technologies such as hydrogen storage, fuel cells, etc.

Threats:

With rising global demand, highly volatile prices and increasingly stringent environmental regulations, the oil and gas industry faces three major challenges:

Reduce costs

Optimise the performance

Improve its environmental footprint.

Uncertainties arising out of complete collapse of neighboring Sri Lanka and prolonged Russia-Ukraine conflict.

As we see, the two drivers for any Business today are Green and Digital. Your Company is aware of this and will take the necessary steps in these directions in the coming days.

Material Developments in Human Resources/ Industrial Relations:

The management has focused on improving its quality systems by bringing in specialized human resources and strengthening its quality department. In order to sustain the rate of growth it has achieved in the last 2 years specific emphasis has also been levied on the marketing set up for the Indian market as well as opportunities in the export markets. In a growing economy, there is always demand for more skilled and able workforce. The ability to recruit and retain talent is a challenge for managements of all growing companies. Your management is aware of the same and taking necessary steps to not only recruit new manpower, but train and retain the existing one. The Company also recruits trainee engineers and prepares them for more responsibilities in the times to come.

Industrial relations were cordial in all division throughout the year under review.

Quality/ Safety Certifications :

Your Company has obtained the prestigious OHSAS 45001:2018 certification. Your Company is also ISO 9001& 14001 certified by URS.

Internal Control System :

The Company maintains adequate internal control systems, which provide among other things, reasonable assurance of recording the transactions of its operations in all material respects and of providing protection against significant misuse or loss of company assets. Moreover, the Management team regularly meets to monitor expectations and budgeted results and scrutinizes reasons for deviations in order to take necessary

corrective steps. The Audit Committee, which meets at regular interval, also reviews the internal control systems with the Management and the Internal Auditors. There are clear demarcation of roles and responsibilities at various levels of operations. The Companys internal control system is further strengthened by continuous periodical internal audit system and Review at the Board level. The specific appointment of internal auditor

would further strengthen the existing system. The internal audit is conducted at regular intervals at various locations of the Company and covers all the key areas. All audit observations and follow up actions are discussed with the Management as also the Statutory Auditors and the Audit Committee reviews them regularly.

Safety, Health and Environment :

Safety, Health and Environment is a core value for your Company. Simply stated your Companys goals are: no accidents, no harm to people and no damage to environment. The Companys success owes to the health, safety & security of everyone who works for them. The health and medical services are accessible to all employees through well equipped occupational health centers at all manufacturing facilities. Safety and security of personnel, assets and environmental protection are also on top of the agenda of the Company at its manufacturing facilities.

Clean environment and sustainable development integrated with the business objective is the focus of operations of the Company. The projects and activities are planned and designed with environment protection as an integral part to ensure a safe and clean environment for sustainable development.

Cautionary Statement:

The statements in this Managements Discussions & Analysis describing the Companys objectives, projections, estimates, expectations and predictions which may be forward looking statements within the meaning of the applicable securities laws and regulations. The annual results can differ materially from those expressed or implied, depending on the economic conditions, Government Policies and other incidental factors and developments.

REPORT ON CORPORATE GOVERNANCE

1. Company's Philosophy on Corporate Governance

The Company does not fall under the purview of the Regulations of Corporate Governance pursuant to The SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 , however Expo is committed to adopt the best governance practices and its adherence in true spirit at all times. It has strong legacy of fair, transparent and ethical governance practices.

The Company has adopted a code of conduct which is applicable to all employees. The Company also has in place a code for preventing insider trading.

The Company is fully compliant with the requirements of the Companies Act, 2013 and applicable corporate governance norms and is committed to ensuring compliance with all modifications within the prescribed time.

2. Composition and Category of Directors

The Board is headed by Mr. Murtuza S. Mewawala, Chairman and is composed of eminent person with considerable professional experience in their respective fields. The present strength of the Board is Four (including one women director) of which one Director is executive Director, one is Non- Executive Director and other two are non-executive & Independent Directors. The composition and strength of the Board is in compliance with the Companies Act, 2013. None of the non-executive Directors has any pecuniary relationship or transactions with the Company.

During the year under review 01.04.2021 to 31.03.2022, 09 (Nine) Board Meetings were held as under to deliberate on various matters.

Sr. No.	Date of Board Meeting	Sr. No.	Date of Board Meeting
1.	28.04.2021	5.	22.09.2021
2.	29.06.2021	6.	26.10.2021
3.	30.06.2021	7.	11.11.2021
4.	12.08.2021	8.	27.12.2021
9.	14.02.2022	-	-

The Composition of the Board of Directors and their attendance at the Board Meeting during the year and at the last annual general meeting as also the number of Directorship in Indian Public Limited Companies are as follows: -

Name of Director	No. of Board Meeting attended	Attendance at Last Annual General Meeting	Category of Director	Other Directorships in Public Co.	No. of Chairmanship / Membership of Board Committee in other Company	
					Chairman	Member
Mr. Hasanain Mewawala	09	Yes	MD/P	No	N.A.	N.A.
Mr. Murtuza Mewawala	03	Yes	C/P	No	N.A.	N.A.
Mr. Venkateswaran Chittoor @@	09	Yes	NED/I	No	N.A.	N.A.
** Ms. Fatema Bundeally	09	Yes	NED/I	No	N.A.	N.A.
#Ms. Sayada Mukadam	00	No	NED/I	No	N.A.	N.A.

Note: -

1. C / P – Chairman and Promoter.
2. MD /P - Managing Director and Promoter
3. NED / I – Non-executive and Independent Director.
4. NED/P - Non-executive Director and Promoter

** Ms. Fatema Bundeally resigned as a Director effective from 12/05/2022

Ms. Sayada Mukadam has been appointed as an Additional (Independent Director) w.e.f. 12/05/2022.

3. Board Agenda

Meetings are governed by structured Agenda. The Board Members in consultation with the Chairman may bring up any matter for the consideration before the Board. Agenda working papers are circulated to the members of the Board at least seven working days prior to the date of the Board Meeting.

There is also a system of post meeting follow up, review & reporting process of the action /pending on decisions of the Board or its committee till the final implementation stage.

4. Committees of the Board

The Board of Directors has constituted three Committees of the Directors with adequate delegation of powers to discharge urgent business of the Company. These Committees are Audit Committee, Stakeholders Relationship Committee and Nomination & Remuneration Committee. The Committee meets as often as required. The details of the Audit Committee, Stakeholder's Relationship Committee and Nomination & Remuneration Committee are as follows: -

1. Audit Committee

i.) Terms of Reference

The terms of reference of the Audit Committee are as per the guidelines set out in the Listing Regulations, 2015 read with section 177 of the Companies Act, 2013. These broadly includes:

(i) developing an annual plan for Committee, (ii) review of financial reporting processes, (iii) review of risk management, internal control and governance processes, (iv) discussions on quarterly, half yearly and annual financial statements and the auditor's report, (v) interaction with statutory, internal and cost auditors to ascertain their independence and effectiveness of audit process and (vi) recommendation for appointment, remuneration and terms of appointment of auditors.

In addition to the above, the Audit Committee also reviews the following:

- Matter included in the Director's Responsibility Statement.
- Changes, if any, in the accounting policies.
- Major accounting estimates and significant adjustments in financial statement.
- Compliance with listing and other legal requirements concerning financial statements.
- Subject to review by the Board of Directors, review on quarterly basis, Related Party Transactions entered into by the Company pursuant to each omnibus or specific approval given.
- Qualification in draft audit report, if any.
- Scrutiny of inter-corporate loans and investments.
- Management's Discussions and Analysis of Company's operations.
- Recommend to the Board, the appointment, re-appointment and, if required the replacement or removal of the statutory auditors, cost auditors and secretarial auditors considering their independence and effectiveness, and recommend their audit fees and also CFO.

The thrive at the Company is to have more the transparency in the unaudited as well as the audited results.

The committee's scope is increased looking into the objective of the Company. The Committee's strength & say is increased all the time.

ii.) Composition

The Audit Committee comprised of three Directors viz. Mr. Venkateswaran Chittoor, Mr. Murtuza Mewawala and Ms. Fatema Bundeally. Ms. Fatema Bundeally resigned and Ms. Sayada Mukadam appointed w.e.f. 12.05.2022, hence company reconstituted committee which now consists of Mr. Venkateswaran Chittoor, Mr. Murtuza Mewawala and Ms. Sayada Mukadam.

During the year from 01.04.2021 to 31.03.2022 the Committee met four times as under to deliberate on various matters as per terms of reference and attendance of the Members at the Meeting was as under: -

Sr. No.	Date of Meeting
1.	30.06.2021
2.	12.08.2021
3.	11.11.2021
4.	14.02.2022

2. Nomination & Remuneration Committee

The Nomination & Remuneration Committee comprised of Mr. Venkateswaran Chittoor, Mr. Murtuza Mewawala and Ms. Fatema Bundeally. Ms. Fatema Bundeally resigned and Ms. Sayada Mukadam appointed w.e.f. 12.05.2022, hence company reconstituted committee which now consists of Mr. Venkateswaran Chittoor, Mr. Murtuza Mewawala and Ms. Sayada Mukadam.

The Committee met once on 30.06.2021 during the year under review i.e. 01.04.2021 to 31.03.2022 to review and update NRC Policy.

Terms of Reference of the Nomination and Remuneration Committee:

The Committee is empowered to –

- (i) Formulate criteria for determining qualifications, positive attributes and independence of Directors and oversee the succession management process for the Board and senior management employees.

- (ii) Identification and assessing potential individuals with respect to their expertise, skills, attributes, personal and professional standing for appointment and re-appointment as Directors / Independent Directors on the Board and as Key Managerial Personnel.
- (iii) Formulate a policy relating to remuneration for the Directors, Committee and also the Senior Management employees.
- (iv) Support Board in evaluation of performance of all the Directors and in annual self-assessment of the Board's overall performance.
- (v) Conduct Annual performance review of MD and CEO and Senior Management Employees.

i.) Remuneration Policy

The objectives of the remuneration policy are to motivate employees to excel in their performance, recognize their contribution, and retain talent in the organization and reward merits. The Company keeps on reviewing its policy in this regard. It is placed on the website of the Company.

ii.) Remuneration of Directors

Details of Remuneration paid to the Directors for the year ended 31.03.2022
(Amount in Rs.)

Name of Director	Category	Sitting fees for Board & Committee meetings	Salaries & Perquisites
Mr. Hasanain S. Mewawala	Executive	--	12,00,000
Mr. Murtuza S. Mewawala	Non- Executive	--	--
Mr. Venkateswaran Chittoor	Non- Executive & Independent	---	--
Ms. Fatema Bundeally	Non- Executive & Independent	---	--

3. Stakeholders' Relationship Committee

i.) Terms of Reference

The Committee is responsible for transfer/transmission of shares, satisfactory redressal of investor's complaints and recommends measures for overall improvement in the quality of investor services. The Committee oversees the performance of Adroit Corporate Services Private Limited, the Registrar and Share Transfer Agent of the Company and recommends measures to improve the level of investor related services.

ii.) Composition

The Committee comprised of Mr. Venkateswaran Chittoor, Mr. Murtuza Mewawala and Ms. Fatema Bundeally. Ms. Fatema Bundeally resigned and Ms. Sayada Mukadam appointed w.e.f. 12.05.2022, hence company reconstituted committee which now consists of Mr. Venkateswaran Chittoor, Mr. Murtuza Mewawala and Ms. Sayada Mukadam.

iii) The Committee met 5 (Five) times during the year 01.04.2021 to 31.03.2022, the details of the Committee meetings are as follows:

Date of the Meeting	Committee strength	No of committee members attended
30.06.2021	3	3
12.08.2021	3	3
03.09.2021	3	3
11.11.2021	3	2
14.02.2022	3	2

5. Independent Directors Meeting

i. Terms of Reference:

Pursuant Section 149(7) read with Schedule IV of the Companies Act, 2013, Company's Independent Directors require to meet at least once in a year to evaluate the performance of the Executive Directors of the Company.

Composition:

The Committee comprises of Independent Directors viz. Ms. Fatema Bundeally, Mr. Venkateshwaran Chittoor. Since Fatema Bundeally resigned the Committee was reconstituted on 12.05.2022. The reconstituted committee consisted of Ms. Sayada Mukadam and Mr. Venkateshwaran Chittoor.

ii. Scope of the Meeting

The Scope of the Independent Director meeting is as follows. But the scope keeps on changing as per the provisions of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 and amendments thereon.

- (a) review the performance of non-independent directors and the Board as a whole;
- (b) review the performance of the Chairperson of the company, taking into account the views of executive directors and non-executive directors;
- (c) assess the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

iii. The Independent Directors Met one time during the year 01.04.2021 to 31.03.2022. The Details of the Independent Directors Committee Meeting is as follows:

Date of the Meeting	Committee strength	No of committee members attended
07.03.2022	2	2

iv. The Independent Directors confirmed that they have registered their name in the databank maintained by Indian Institute of Corporate Affairs (IICA) pursuant to the Companies (Appointment and Qualification of Directors) Fifth Amendment Rules, 2019 effective from 1st December, 2019.

6. Related Party Transactions All the transactions entered into with Related Parties as defined under the Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 during the financial year were in the ordinary course of business and on an arm's length pricing basis and do not attract the provisions of Section 188 of the Companies Act, 2013.

There were no materially significant transactions with related parties during the financial year which were in conflict with the interest of the Company. Suitable disclosures as required by Accounting Standard (AS 18) have been made in the notes to the Financial Statements.

In line with the requirements of the Companies Act, 2013 and amendment to the Listing Regulations, your Company has formulated a revised Policy on Related Party Transactions which is also available on the Company's website at www.expogas.com. The Policy intends to ensure that proper reporting, approval and disclosure processes are in place for all transactions between the Company and Related Parties.

Plant Location: -

Expo Gas Containers Limited

A/10, MIDC, Murbad,

Dist. Thane 421 401

For Investor Correspondence: -

Expo Gas Containers Limited

Expo House, 150 Sheriff Devji Street,

Mumbai – 400 003

Tel: - 61319600 Fax : 23401635

Registrar and Share Transfer Agents: -

Adroit Corporate Services Pvt. Ltd

19, Jaferbhoy Industrial Estate,

1st Floor, Makwana Road, Marol Naka, Andheri (E),
Mumbai - 400 059.

Tel No:- 28594442, 28594428

Fax No:- 28503748

Textual information (2)

Description of state of companies affair

FINANCIAL RESULTS

		(Rs. in		Particulars As on 31.03.2022 As on	
		Lacs)			
31.03.2021	Sales Turnover	7264.26	4817.28	Profit / (Loss) before Depreciation and Interest	566.38 519.86
	Less: - Interest				400.18 403.75
	Less: - Depreciation	53.15	55.88	Net Profit / (Loss) before Tax	113.05 60.23
	Less: - Tax			- Current tax	74.13 25.42
	- Earlier Tax				14.21
21.33	- Deferred Tax Liabilities / (Assets)	-34.81	255.06	Net Profit after Tax	59.51 -241.58
	Other Comprehensive Income				-4.25 0.00
	Net Profit after Tax & Comprehensive Income	55.26	-241.58	Profit / (Loss) brought forward	832.70 1074.28
	Balance Carried to Balance Sheet				887.96 832.70

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

Given the experience of the last 2 years and the prevailing volatility in the markets, the Company strongly felt that it is important and relevant to conserve the resources and retain the profits to overcome any unforeseen difficulties due to the pandemic or any other global situation that could arise. Hence the Company will not be declaring any dividend.

Textual information (4)

Details regarding energy conservation

ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE The information required under Section 134 (3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, with respect to conservation of energy, technology absorption and foreign exchange earnings/outgo is given hereto and forms a part of this report. FORM – A Form for disclosure of particulars with respect to Conservation of Energy. Power and Fuel Consumption Current year 31.03.2022 Current year 31.03.2021 1) Electricity Purchase Unit (KWH) 1.87 1.77 Total Amount (Rupees in lacs) 21.57 23.95 Rate per Unit (Rupees) 11.56 13.51 2) Coal N.A N.A 3) Furnace Oil N.A. N.A. 4) Internal Generation N.A. N.A.

Textual information (5)

Details regarding technology absorption

TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION Energy conservation is not only a national priority but also a key value driver for your Company. Employees are also encouraged to give suggestion that will result in energy saving. As prescribed under the Section 134 (3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 is not applicable, as there is no technology absorption, adaptation and innovation made by your Company in the goods manufactured.

Textual information (6)

Details regarding foreign exchange earnings and outgo

FOREIGN EXCHANGE EARNING AND OUTGO		Rs. in Lacs	i) CIF Value of Imports
earned	NIL	ii) Expenditure in foreign currency	NIL
	NIL		iii) Foreign Exchange

Textual information (7)

Disclosures in director's responsibility statement

DIRECTORS' RESPONSIBILITY STATEMENT AS REQUIRED UNDER SECTION 134(3)(c) OF THE COMPANIES ACT 2013 The Directors state that: - a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation by way of notes to accounts relating to material departures; b) The selected accounting policies were applied consistently and the judgments and estimates made by them are reasonable and prudent so as to give true and fair view of the state of affairs of the Company as at 31st March 2022 and of the profit for the year ended on that date; c) The proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d) The annual accounts have been prepared on a going concern basis. e) The Directors had laid down internal financial controls to be followed by the Company and that such internal controls are adequate and were operating effectively. f) 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.

Textual information (8)

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

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large.

Textual information (9)

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

EXTRACT OF ANNUAL RETRUN

As on the financial year ended 31.03.2022 (till date of the meeting)

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

FORM NO. MGT-9

I. REGISTRATION AND OTHER DETAILS:

- i) CIN : L40200MH1982PLC027837
- ii) Registration Date : 19/07/1982
- iii) Name of the Company : Expo Gas Containers Limited
- iv) Category / Sub-Category of the Company : Company Limited by Shares/
Indian Non- Government Company
- v) Address of the Registered office and contact details : Expo House ,50, Sheriff Devji Street,
Mumbai- 400003
- vi) Whether listed company Yes / No : Yes
- vii) Name, Address and Contact details

of Registrar and Transfer Agent, if any II. : Adroit Corporate Services Pvt.Ltd.

19, Jaferbhoy Industrial Estate,

1st Floor, Makwana Road, Marol Naka, Andheri (E), Mumbai - 400 059.

Tel No:- 28594442, 28594428

Fax No:- 28503748

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sr. No.	Name and Description of Main Products/ Services	NIC Code of the Products/ Services	% of total turnover of the Company
1	Mfg of Pressure Vessels	25	14.21
2	Site Engineering & Construction	33	85.79

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES: N.A.

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year 01.04.2021			No. of Shares held at the end of the year 31.03.2022				Change during the year	
	Demat	Physical Total		% of Total Shares	Demat	Physical Total		% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	0	0	0	0.00	0	0	0	0.00	0.00
b) Central Govt.	0	0	0	0.00	0	0	0	0.00	0.00
c) State Govt(s)	0	0	0		0	0	0		0.00
d) Bodies Corp.	5305000	0	5305000	27.87	5305000	0	5305000	27.87	0.00
e) Banks /FI	0	0	0	0.00	0	0	0	0.00	0.00
f) Any other									
f-1) DIRECTORS RELATIVES	2981970	0	2981970	15.66	2981970	0	2981970	15.66	0.00
f-2) DIRECTORS	4544955	0	4544955	23.88	4544955	0	4544955	23.88	0.00
Total Shareholding of promoter (A)	12831925	0	12831925	67.41	12831925	0	12831925	67.41	0.00
B. Public Shareholding									
(1) Institutions									
a) Mutual Funds	0	400	400	0.00	0	400	400	0.00	0.00
b) Banks / FI				0.00				0.00	0.00
c) Central Govt.	0	0	0	0.00	0	0	0	0.00	0.00
d) State Govt(s)	0	0	0	0.00	0	0	0	0.00	0.00

e) Venture Capital Funds	0	0	0	0.00	0	0	0	0.00	0.00
f) Insurance Companies	0	0	0	0.00	0	0	0	0.00	0.00
g) FIIs	0	0	0	0.00	0	0	0	0.00	0.00
h) Foreign Venture Capital Funds	0	0	0	0.00	0	0	0	0.00	0.00
i) Others (Specify)	0	0	0	0.00	0	0	0	0.00	0.00
Sub-total (B) (1)	0	400	400	0.00	0	400	400	0.00	0.00

(2) Non - Institutions

a) Bodies Corp.

i) Indian	183802	26100	209902	1.10	150793	26100	176893	0.93	-0.17
ii) Overseas	0	0	0	0.00	0	0	0	0.00	0

b) Individuals

i) Individual shareholders holding nominal share capital upto Rs.2 lacs	4324886	502635	4827521	25.36	4098949	499935	4598884	24.16	-1.2
ii) Individual shareholders holding nominal share capital in excess of Rs.2 lacs	1067916	0	1067916	5.61	907404	0	907404	4.77	-0.84
c) Others – Corporate Broker	100	0	100	0	100	0	100	0	0.00
c-1) NON RESIDENT INDIANS(INDIVIDUALS)	25329	68800	94129	0.49	43744	68800	112544	0.59	0.01
c-2) CLEARING MEMBER	4507	0	4507	0.02	7134	0	7134	0.04	0.02
c-3) DIRECTORS	0	0	0	0.00	0	0	0	0.00	-0.13
c-4) TRUST	0	0	0	0	40000	0	40000	0.21	0.21
c-5) HINDU UNDIVIDED FAMILY (HUF)	0	0	0	0	361116	0	361116	1.90	1.90

Sub-total (B)(2)	5606540	597535	6204075	32.59	5609240	594835	6204075	32.59	0.00
Total Public Shareholding (B)= (B)(1)+(B)(2)	5606540	597935	6204475	32.59	5609240	595235	6204475	32.59	0.00
C. Shares held by Custodian for GDRs & ADRs.									
Promoter and Promoter Group	0	0	0	0	0	0	0	0	0
Public -	0	0	0	0	0	0	0	0	0
Sub-total (C)	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	18438465	597935	19036400	100	18441165	595235	19036400	100	0

(ii) Shareholding of Promoters

Sl. No.	Shareholders Name	Shareholding at the beginning of the year 01.04.2021		Shareholding at the end of the year 31.03.2022			% change in the holding during the year
		No. of Shares	% of total shares of the Company	No. of shares	% of total shares of the Company	% of shares Pledged/ encumbered to total shares	
1	Arabesque Investments Pvt. Ltd.	380000	2.00	380000	2.00	100.00	---
2	Bianca Investments Pvt. Ltd.	420000	2.21	420000	2.21	100.00	---
3	Hasanian Shaukatali Mewawala	2112334	11.10	2112334	11.10	0.00	---
4	Jawad Trading Co Pvt Ltd	4505000	23.67	4505000	23.67	15.08	---

5	Murtuza Mewawala	2432621	12.78	15.98	2432621	12.78	15.98	
6	Sajeda Mewawala Jt. Hasanian Mewawala	337500	1.77	0.00	337500	1.77	0.00	---
7	Shabeena Mewawala Jt. Murtuza Mewawala	337500	1.77	0.00	337500	1.77	0.00	---
8	Shahida Mewawala	2306970	12.12	12.22	2306970	12.12	12.22	----

(iii) Change in Promoters' Shareholding : Not Applicable

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

At the beginning of the year	SAYED GULAM ASKARI	01/04/2021	407581	2.14	407581	2.14
Date wise Increase / Decrease in Share holding during the year			NIL	NIL		
At the End of the year		31/03/2022	0	0.00	407581	2.14
At the beginning of the year	DHEERAJ KUMAR LOHIA	01/04/2021	223194	1.17	223194	1.17
Date wise Increase / Decrease in Share holding during the year		21/01/2022	-48194	0.25		

28/01/2022	-12000	0.06		
11/02/2022	-30000	0.16		
At the End of the year			31/03/2022	133000 0.70
At the beginning of the year	KAILASHBEN ASHOKKUMAR PATEL		01/04/2021	109150 0.57 109150 0.57
Date wise Increase / Decrease in Share holding during the year				
			18/06/2021	-9150 0.05
09/07/2021	-20000	0.11		
16/07/2021	-25000	0.13		
30/07/2021	-30000	0.16		
06/08/2021	-25000	0.13		
14/01/2022	36000	0.19		
21/01/2022	119692	0.63		
28/01/2022	-105692	0.56		
18/02/2022	-10000	0.05		
25/02/2022	-14390	0.08		
04/03/2022	-2601	0.01		
11/03/2022	-23008	0.12		
At the End of the year			31/03/2022	0 0.00 01 0.00
At the beginning of the year	BABALBHAI MANILAL PATEL		01/04/2021	97655 0.51 97655 0.51
Date wise Increase / Decrease in Share holding during the year			10/09/2021	2345

16/09/2021	-5000				
17/09/2021	-5000				
14/01/2022	9180				
21/01/2022	5554				
04/02/2022	3266				
18/02/2022	16000				
25/02/2022	7000				
04/03/2022	2868				
At the End of the year		31/03/2022	0	0.00	133868 0.70
At the beginning of the year	MEHUL RAMESH JOSHI	01/04/2021	74089	0.39	74089 0.39
Date wise Increase / Decrease in Share holding during the year			NIL	NIL	
At the End of the year		31/03/2022	0	0.00	74089 0.39
At the beginning of the year	NARENDRAKUMAR BECHARBHAI PATEL	01/04/2021	3457	0.02	3457 0.02
Date wise Increase / Decrease in Share holding during the year		30/04/2021	-3457		

21/05/2021	3000					
18/06/2021	-3000					
14/01/2022	23815					
21/01/2022	31185					
28/01/2022	-13000					
04/02/2022	2000					
11/02/2022	10000					
At the End of the year		31/03/2022	54000	0.28	54000	0.28
At the beginning of the year	AAYUSHI SURAJPRAKASH MAHESHWARI	01/04/2021	53237	0.28	53237	0.28
Date wise Increase / Decrease in Share holding during the year			NIL		NIL	
At the End of the year		31/03/2022	0	0.00	53237	0.28
At the beginning of the year	PRIYANKA PIYUSHKUMAR RATANGHAYARA	01/04/2021	51629	0.27	51629	0.27
Date wise Increase / Decrease in Share holding during the year			NIL		NIL	
At the End of the year		31/03/2022	0	0.00	51629	0.27
At the beginning of the year	BHUPESH P BAFNA	01/04/2021	51381	0.27	51381	0.27
Date wise Increase / Decrease in Share holding during the year		28/05/2021	-10	0.00		
11/06/2021	-12052	0.06				
At the End of the year		31/03/2022	39319	0.21	39319	0.21

At the beginning of the year	RINA S KAMDAR	01/04/2021	50000	0.26	50000	0.26
Date wise Increase / Decrease in Share holding during the year			NIL		NIL	
At the End of the year		31/03/2022	0	0.00	50000	0.26
At the beginning of the year	VINOD INFOTECH PRIVATE LIMITED	01/04/2021	0	0.00	0	0.00
Date wise Increase / Decrease in Share holding during the year			48950	0.26		
At the End of the year		31/03/2022	0	0.00	48950	0.26

(v) Shareholding of Directors and Key Managerial Personnel:

For each of the Directors and KMPs	Shareholding at the beginning of the year	during the year		
	No. of Shares	% of total shares of the Company	No. of Shares	% of total shares of the Company
At the beginning of the year	4544955	23.88	N. A.	N. A.
Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for Increase / Decrease	NOT APPLICABLE			
At the end of the year			4544955	23.88

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment:

		(in crores)			
		Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year					
i)	Principal Amount				
ii)	Interest due but not paid	34.49	5.95	Nil	40.44
iii)	Interest accrued but not due	Nil	Nil	Nil	Nil
		Nil	Nil	Nil	Nil
Total (i+ii+iii)		34.49	5.95	Nil	40.44
Change in Indebtedness during the financial year					
Addition		0.9	--	Nil	0.9
Reduction		--	-0.26	Nil	-0.26
Net Change					
Indebtedness at the end of the financial year					
i)	Principal Amount				
ii)	Interest due but not paid	35.39	5.69	Nil	41.08
iii)	Interest accrued but not due				
Total (i+ii+iii)		35.39	5.69	Nil	41.08

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Remuneration to Managing Director, Whole-time Directors and/or Manager:

S. No.	Particulars of remuneration	Name of MD/WTD/Manager	Total Amount
		Hasanain S. Mewawala	
	Gross Salary		
1	a) Salary as per provision contained in Section 17 (1) of the Income Tax Act 1961		
	b) Value of Perquisite u/s 17 (2) Income Tax Act, 1961	1200000	1200000
	c) Profits in lieu of Salary Under Section 17 (3) Income Tax Act,1961		
2.	Stock Option	N. A.	N. A.
3	Sweat Equity	N. A.	N. A.
	Commission-		
4	As % of Profits		
	Others Specify		
5	Others, Please specify	N. A.	N. A.
	Total (A)	1200000	1200000
	Ceiling as per the Act		

B. Remuneration to other directors: Not Applicable

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD : Not Applicable

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: N.A.

Textual information (10)

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

DECLARATION BY AN INDEPENDENT DIRECTOR(S)

The Independent Directors have submitted a declaration that they meet the criteria of independence and that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence, pursuant to Regulation 25 of the Listing Regulations. Further, declaration on compliance with Rule 6(3) of the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended by Ministry of Corporate Affairs ("MCA") Notification dated October 22, 2019, regarding the requirement relating to enrolment in the Data Bank created by MCA for Independent Directors, has been received from all the Independent Directors.

In terms of Regulation 25(8) of the SEBI (LODR), the Independent Directors have confirmed that they are not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties.

Based on the confirmation / disclosures received from the Directors, the following Non-Executive Directors are Independent as on March 31, 2022:

- 1) Mr. Venkateswaran Manickam Chittoor
- 2) Ms. Fatema Bundeally

Textual information (11)

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

NOMINATION AND REMUNERATION POLICY

The Board has on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their remuneration. The Nomination and Remuneration Policy is posted on the website of the Company.

Textual information (12)

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

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. These are discussed at the meetings of the Board of Directors of the Company.

Textual information (13)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS

(Rs. in Lacs)

Particulars	As on 31.03.2022	As on 31.03.2021
Sales Turnover	7264.26	4817.28
Profit / (Loss) before Depreciation and Interest	566.38	519.86
Less: - Interest	400.18	403.75
Less: - Depreciation	53.15	55.88
Net Profit / (Loss) before Tax	113.05	60.23
Less: - Tax		
- Current tax	74.13	25.42
- Earlier Tax	14.21	21.33
- Deferred Tax Liabilities / (Assets)	-34.81	255.06
Net Profit after Tax	59.51	-241.58
Other Comprehensive Income	-4.25	0.00
Net Profit after Tax & Comprehensive Income	55.26	-241.58
Profit / (Loss) brought forward	832.70	1074.28
Balance Carried to Balance Sheet	887.96	832.70

Textual information (14)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

DIRECTORS

During the year under review Mr. Murtuza Mewawala retires by rotation and being eligible offer himself for re-appointment.

During the year there were changes in the constitution of Board. Ms. Fatema Bundeally resigned & Mrs. Sayada Mukadam is appointed as an Additional (Independent Director) w.e.f. 12/05/2022.

Textual information (15)

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

The Company has not accepted any deposit or unsecured loans from the public within the meaning of Section 73 of the Companies Act, 2013 read with The Companies (Acceptance of deposit by Companies) Rules, 2014.

Textual information (16)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

DEPOSITS

The Company has not accepted any deposit or unsecured loans from the public within the meaning of Section 73 of the Companies Act, 2013 read with The Companies (Acceptance of deposit by Companies) Rules, 2014.

Textual information (17)

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]

DIRECTORS

During the year under review Mr. Murtuza Mewawala retires by rotation and being eligible offer himself for re-appointment.

During the year there were changes in the constitution of Board. Ms. Fatema Bundeally resigned & Mrs. Sayada Mukadam is appointed as an Additional (Independent Director) w.e.f. 12/05/2022.

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	MURTUZA	HASANAIN
Middle name of director	SHAUKATALI	SHAUKATALI
Last name of director	MEWAWALA	MEWAWALA
Designation of director	CHIARMAN AND CFO	MANAGING DIRECTOR
Director identification number of director	00125534	00125472
Date of signing of financial statements by director	27/05/2022	27/05/2022

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Name of company secretary	Nidhi Ujjaval Desai
Permanent account number of company secretary	BAFPD7506N
Date of signing of financial statements by company secretary	27/05/2022
Name of chief financial officer	Murtuza Shaukatali Mewawala
Permanent account number of chief financial officer	AAFPM7594Q
Date of signing of financial statements by chief financial officer	27/05/2022

[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 INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (18) [See below]	
Disclosure relating to quantitative details of fixed assets	The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.	
Disclosure relating to physical verification and material discrepancies of fixed assets	The Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.	
Disclosure relating to title deeds of immovable properties	Textual information (19) [See below]	
Disclosure in auditors report relating to inventories	Textual information (20) [See below]	
Disclosure in auditors report relating to loans	Textual information (21) [See below]	
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (22) [See below]	
Disclosure relating to terms and conditions of loans granted	Textual information (23) [See below]	
Disclosure regarding receipt of loans granted	Textual information (24) [See below]	
Disclosure regarding terms of recovery of loans granted	Textual information (25) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (26) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (27) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (28) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (29) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (30) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (31) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	In our opinion and according to the information and explanations given to us, the company (a) Not defaulted in the repayment of dues to banks. The company has not issued debentures.	

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	The term loans were applied for the purpose for which the loans were obtained.	
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 (32) [See below]	
Disclosure in auditors report relating to managerial remuneration	NotApplicable	
Disclosure in auditors report relating to Nidhi Company		In our opinion and according to the information given to us, the Company is not a Nidhi Company. Therefore, the provisions of Clause 3(xii) of the order are not applicable to the company.
Disclosure in auditors report relating to transactions with related parties	Textual information (33) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (34) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (35) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (36) [See below]	

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	J. H. GANDHI & CO
Name of auditor signing report	GANDHI JASMIT HIRALAL
Firms registration number of audit firm	116513W
Membership number of auditor	044844
Address of auditors	309, SAI LEELA COMMERCIAL COMPLEX, S. V. ROAD, OPP. MOKSH PLAZA, BORIVALI WEST, MUMBAI - 400092
Permanent account number of auditor or auditor's firm	AABPG4364Q
SRN of form ADT-1	G54167994
Date of signing audit report by auditors	27/05/2022
Date of signing of balance sheet by auditors	27/05/2022

Unless otherwise specified, all monetary values are in INR

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

Textual information (18)

Disclosure in auditors report relating to fixed assets

1.(a) A. The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment; B. The company is maintaining proper records showing full particulars of intangible assets; (b) The Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.

Textual information (19)

Disclosure relating to title deeds of immovable properties

The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company, If not, provide the details thereof in the format below:- Description of property Gross carrying value Held in the Name of Whether promoter, director or their relative or employee Period held- indicate range, where appropriate Reasons for not being held in the name of the company - - - - *also indicate if in dispute Land A-10, MIDC, Murbad, Thane - 421401 17,63,100 Expo Gas Containers Ltd - Since the date of incorporation - Factory Shed/Building A-10, MIDC, Murbad, Thane - 421401 9,69,39,234 Expo Gas Containers Ltd - Since the date of incorporation -

Textual information (20)

Disclosure in auditors report relating to inventories

2. a) The physical verification of inventory has been conducted at reasonable intervals by the management. And in our opinion the coverage and procedure of such verification by the management is appropriate; and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed; (b) During any point of time of the year, the company has not been sanctioned additional working capital limits in excess of five crore rupees except renewal of limits, in aggregate, from banks or financial institutions on the basis of security of current assets; and no material discrepancies are observed in the quarterly returns or statements filed by the company with such banks or financial institutions with the books of account of the Company;

Textual information (21)

Disclosure in auditors report relating to loans

During the year the company has not made investments in, provided any guarantee or security or granted any or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

Textual information (22)

Disclosure about loans granted to parties covered under section 189 of companies act

During the year the company has not made investments in, provided any guarantee or security or granted any or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

Textual information (23)

Disclosure relating to terms and conditions of loans granted

During the year the company has not made investments in, provided any guarantee or security or granted any or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

Textual information (24)

Disclosure regarding receipt of loans granted

During the year the company has not made investments in, provided any guarantee or security or granted any or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

Textual information (25)

Disclosure regarding terms of recovery of loans granted

During the year the company has not made investments in, provided any guarantee or security or granted any or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

Textual information (26)

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, in respect of loans, investments, guarantees, and security, the provisions of sections 185 and 186 of the Companies Act have been complied with.

Textual information (27)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits from the public and hence the directives issued by Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from public are not applicable.

Textual information (28)

Disclosure in auditors report relating to maintenance of cost records

As informed to us the maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies in respect of the activities carried on by the company.

Textual information (29)

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

According to information and explanations given to us and on the basis of our examination of the books of accounts, and records, the Company has been generally regular in depositing undisputed statutory dues such as Income-Tax, GST, etc with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable respect of the above were in arrears as at March 31, 2022 for a period of more than six months from the date on when they become payable

Textual information (30)

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

According to information and explanations given to us and on the basis of our examination of the books of accounts, and records, the Company has been generally regular in depositing undisputed statutory dues such as Income-Tax, GST, etc with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable respect of the above were in arrears as at March 31, 2022 for a period of more than six months from the date on when they become payable

Textual information (31)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanation given to us, there are dues of income tax, s tax, etc outstanding on account of any dispute. The details are as follows:- Particulars Forum Where the dispute is pending Financial year to which the amount relates Total Amount in Lakhs
Income Tax Assistant Commissioner of Income Tax 2010-11 34.40 Commissioner of Income Tax (Appeals) 2011-12, 2012-13 235.17

Textual information (32)

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

Based upon the audit procedures performed and the information and explanations given by the management we report that no fraud by the company or on the company has been noticed or reported during the year.

Textual information (33)

Disclosure in auditors report relating to transactions with related parties

In our opinion all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act and the details have been disclosed in the Financial statements, etc as required by the applicable accounting standards;

Textual information (34)

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

(a) Based upon the audit procedures performed and the information and explanations given by the management the Company has not raised moneys by way of initial public offer., (b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year;

Textual information (35)

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

Based upon the audit procedures performed and the information and explanations given by the management the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly the provisions of section 192 of Companies Act is not applicable.

Textual information (36)

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

(a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934); (b) The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934; (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, (d) No CIC is a part of the Group.

Textual information (37)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

EXPO GAS CONTAINERS LIMITED.

I.
Report
on the
Audit of
the
Standalone
Financial
Statements

1. Opinion

A.

We have audited the accompanying Standalone Financial Statements of EXPO GAS CONTAINERS LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended,

(“Ind AS”) and other accounting principles generally accepted in India, of the state of affairs of the

B.

Company as at March 31, 2022, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date

2. Basis for Opinion

2.

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

3. Key Audit Matters

3.

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

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

4.

A. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon

B. 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 standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

5. Management's Responsibility for the Standalone Financial Statements

A. 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 Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of

- B. accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

6. Auditor's Responsibilities for the Audit of the Standalone Financial Statements

- A. Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone Financial Statements.

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

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

Obtain an understanding of internal financial controls 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 with reference to

ii)

financial statements in place and the operating effectiveness of such controls

iii)

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management

iv)

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 Standalone 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

v)

Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation

C.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 Standalone Financial Statements.

D. 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.

E. 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.

F. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

II. Report on Other Legal and Regulatory Requirements

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

2. As required by Section 143(3) of the Act, based on our audit 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 Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account
- D. In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014
- E. On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- F. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report.
- G. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, 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 has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements

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.

For J. H. GANDHI & CO.

Chartered Accountants

FR No. 116513W

Sd/-

(J. H. GANDHI)

Proprietor

M.No. 044844

Place : Mumbai

Date : 27.05.2022

UDIN: 22044844AJSHRJ6275

[700700] Disclosures - Secretarial audit report**Details of signatories of secretarial audit report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Signatories of secretarial audit report [Axis]	1
	01/04/2021 to 31/03/2022
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial audit firm	N D A N D ASSOCIATES
Name of secretarial auditor signing report	Neeta Harkishan Desai
Membership number of secretarial auditor	3262
Certificate of practice number of secretarial auditor	4741
Address of secretarial auditors	279/18 Shanti Kunj, Road No. 31, Sion East, Mumbai -400022
Permanent account number of secretarial auditor or secretarial auditors firm	AABPD2615D
Date of signing secretarial audit report	08/08/2022

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (38) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (38)

Disclosure in secretarial audit report explanatory [Text Block]

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2022

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

Expo Gas Containers Limited

Expo House, 150 Sheriff Devji Street

Mumbai - 400 003

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. Expo Gas Containers Limited (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing our opinion thereon.

Based on our electronic verification (since physical verification was not possible on account of Pandemic of COVID -19 and Lockdown) of the M/s. Expo Gas Containers Limited's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives electronically during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March 2022 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined electronically the books, papers, minute books, forms and returns filed, and other records maintained by the Company for the financial year ended on 31st March 2022 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;

- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings.

- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') :-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; (Not applicable to the Company during the Audit period)

 - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;(Not applicable to the Company during the Audit period)

 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not applicable to the Company during the Audit period)

 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (Not applicable to the Company during the Audit period) and

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; (Not applicable to the Company during the Audit period).

(vi) Other laws as per the representation made by the Company are as follows;

- Factories Act, 1948
- Industrial Disputes Act, 1947
- Employees Compensation Act, 1923
- Payment of Wages Act, 1936
- Payment of Bonus Act, 1965
- Payment of Gratuity Act, 1972
- Maternity Benefit Act, 1961
- Industries (Development & Regulation) Act, 1951
- Employees Provident Fund and Miscellaneous Provisions Act, 1952
- Employees State Insurance Act, 1948
- The Contract Labour (Regulation & Abolition) Act, 1970.
- Indian Contracts Act, 1872
- Income Tax Act, 1961 and Indirect Tax Laws
- Environment (Protection) Act, 1986
- Water (Prevention and control of pollution) Act, 1974
- Indian Stamp Act, 1899

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India with respect to Board (SS – 1) and general meetings (SS – 2) are complied.

(ii) The provisions of SEBI (Listing obligations and Disclosures Requirements) Regulations, 2015 including its amendment;

During the period under review and as per the explanations / representation made by the management the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

As regards the examination of the financial laws, we have relied on the report of the statutory auditors of the company.

We have relied on the representation made by the Company and its officers for systems and mechanism formed by the Company for compliances under other applicable Acts, laws and regulations to the Company.

We further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors during the period under review were carried out in compliance with the provisions of the Act.

The Board committees namely Nomination and Remuneration Committee, Stakeholders Relationship Committee and Audit Committee were reconstituted during the year under review on account of charges in the Directors.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and generally a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period there were no instance of :

- (i) Public/Right/ Preference issue of shares / debentures / sweat equity, etc.
- (ii) Redemption / buy-back of securities.
- (iii) Major decisions taken by the members in pursuance to Section 180 of the Companies Act, 2013.
- (iv) Merger / amalgamation / reconstruction, etc.
- (v) Foreign technical collaborations.

During the period under review, it has been noticed that renewal of the Peer Review Certificate as required under Regulation 33(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of Statutory Auditor has not been completed. The Management had responded that the Statutory Auditor has initiated the process long time back but due to the Pandemic of COVID -19 the process of getting the Peer Review Certificate is delayed.

Further, our report of even dated to be read along with the following clarifications:

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express as opinion on these secretarial records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the process and practices, we followed provide as reasonable basis of our opinion.
3. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, we have obtained the Management representation about the compliance of laws and regulations and happening.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For ND & Associates

Place : Mumbai

(Peer Review)

Date : 08.08.2022

UDIN : F003262D000761690

Neeta H. Desai

Practising Company Secretary

COP No. 4741

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	3,93,32,160	4,43,05,220	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	25,000	25,000	
Trade receivables, non-current	8,90,55,457	11,20,96,756	
Loans, non-current	76,41,972	1,02,72,367	
Total non-current financial assets	9,67,22,429	12,23,94,123	
Other non-current assets	76,38,090	75,05,340	
Total non-current assets	14,36,92,679	17,42,04,683	
Current assets [Abstract]			
Inventories	41,09,57,552	34,81,54,001	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	13,73,82,423	14,36,29,627	
Cash and cash equivalents	1,09,07,767	1,07,42,301	
Loans, current	10,17,59,640	7,37,14,084	
Total current financial assets	25,00,49,830	22,80,86,012	
Total current assets	66,10,07,382	57,62,40,013	
Total assets	80,47,00,061	75,04,44,696	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	7,61,45,600	7,61,45,600	7,61,45,600
Other equity	14,72,05,140	14,16,78,845	
Total equity attributable to owners of parent	22,33,50,740	21,78,24,445	
Non controlling interest	0	0	
Total equity	22,33,50,740	21,78,24,445	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	70,69,070	1,12,94,320	
Trade payables, non-current	2,77,18,578	5,67,01,128	
Total non-current financial liabilities	3,47,87,648	6,79,95,448	
Provisions, non-current	0	0	
Deferred tax liabilities (net)	30,61,584	65,42,804	
Total non-current liabilities	3,78,49,232	7,45,38,252	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	40,37,24,775	39,31,48,753	
Trade payables, current	10,89,26,360	5,70,93,653	
Total current financial liabilities	51,26,51,135	45,02,42,406	
Provisions, current	3,08,48,954	78,39,593	
Total current liabilities	54,35,00,089	45,80,81,999	
Total liabilities	58,13,49,321	53,26,20,251	
Total equity and liabilities	80,47,00,061	75,04,44,696	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 0.31	[INR/shares] -1.27
Total basic earnings (loss) per share	[INR/shares] 0.31	[INR/shares] -1.27
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.31	[INR/shares] -1.27
Total diluted earnings (loss) per share	[INR/shares] 0.31	[INR/shares] -1.27

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	(A) 72,64,26,713	(B) 48,17,28,450
Other income	46,06,251	13,92,530
Total income	73,10,32,964	48,31,20,980
Expenses [Abstract]		
Cost of materials consumed	27,03,18,250	26,89,71,471
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,15,07,262	-87,16,948
Employee benefit expense	8,07,73,187	5,98,41,502
Finance costs	4,00,18,049	4,03,74,846
Depreciation, depletion and amortisation expense	53,14,961	55,88,095
Other expenses	35,48,11,069	11,10,39,039
Total expenses	71,97,28,254	47,70,98,005
Profit before exceptional items and tax	1,13,04,710	60,22,975
Total profit before tax	1,13,04,710	60,22,975
Tax expense [Abstract]		
Current tax	88,34,689	46,74,991
Deferred tax	-34,81,221	2,55,06,193
Total tax expense	53,53,468	3,01,81,184
Total profit (loss) for period from continuing operations	59,51,242	-2,41,58,209
Total profit (loss) for period	59,51,242	-2,41,58,209
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-4,24,947	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-4,24,947	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	-4,24,947	0
Total comprehensive income	55,26,295	-2,41,58,209
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	-4,24,947	0
Total comprehensive income	55,26,295	-2,41,58,209
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

Footnotes

(A) * The amount recognised as revenue are net of taxes and duties in the current year and the Company has done transition of gross revenue recognition to net in the current year.

(B) * The amount recognised as revenue are net of taxes and duties in the current year and the Company has done transition of gross revenue recognition to net in the current year.

[210000a] Statement of profit and loss**Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Acturial Loss	Acturial Loss
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-4,24,947	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	59,51,242	-2,41,58,209		59,51,242
Changes in comprehensive income components	-4,24,947	0		-4,24,947
Total comprehensive income	55,26,295	-2,41,58,209		55,26,295
Total increase (decrease) in equity	55,26,295	-2,41,58,209		55,26,295
Other equity at end of period	14,72,05,140	14,16,78,845	16,58,37,054	14,72,05,140

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,41,58,209		59,51,242	-2,41,58,209
Changes in comprehensive income components	0		-4,24,947	0
Total comprehensive income	-2,41,58,209		55,26,295	-2,41,58,209
Total increase (decrease) in equity	-2,41,58,209		55,26,295	-2,41,58,209
Other equity at end of period	14,16,78,845	16,58,37,054	14,72,05,140	14,16,78,845

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	16,58,37,054	42,36,400	42,36,400	42,36,400

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Securities premium reserve [Member]			Retained earnings [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		59,51,242
Changes in comprehensive income components				-4,24,947
Total comprehensive income	0	0		55,26,295
Total increase (decrease) in equity	0	0		55,26,295
Other equity at end of period	5,41,72,205	5,41,72,205	5,41,72,205	8,87,96,535

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,41,58,209		59,51,242	-2,41,58,209
Changes in comprehensive income components	0		-4,24,947	0
Total comprehensive income	-2,41,58,209		55,26,295	-2,41,58,209
Total increase (decrease) in equity	-2,41,58,209		55,26,295	-2,41,58,209
Other equity at end of period	8,32,70,240	10,74,28,449	8,87,96,535	8,32,70,240

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]
	31/03/2020
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	10,74,28,449

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	1,13,04,710	60,22,975	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-6,28,03,551	-1,39,63,489	
Adjustments for decrease (increase) in trade receivables, current	2,92,88,503	-6,85,72,827	
Adjustments for depreciation and amortisation expense	53,14,961	55,88,095	
Adjustments for provisions, current	4,58,59,520	-2,19,10,585	
Adjustments for other financial liabilities, non-current	-2,55,47,909	7,34,23,555	
Other adjustments for non-cash items	-4,24,946	0	
Total adjustments for reconcile profit (loss)	-83,13,422	-2,54,35,251	
Net cash flows from (used in) operations	29,91,288	-1,94,12,276	
Income taxes paid (refund)	88,34,689	46,74,992	
Net cash flows from (used in) operating activities	-58,43,401	-2,40,87,268	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	3,41,901	1,01,792	
Net cash flows from (used in) investing activities	-3,41,901	-1,01,792	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	63,50,768	2,44,40,374	
Net cash flows from (used in) financing activities	63,50,768	2,44,40,374	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,65,466	2,51,314	
Net increase (decrease) in cash and cash equivalents	1,65,466	2,51,314	
Cash and cash equivalents cash flow statement at end of period	1,09,07,767	1,07,42,301	1,04,90,987

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (39) [See below]	Textual information (40) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (41) [See below]	

Textual information (39)

Disclosure of significant accounting policies [Text Block]

EXPO GAS CONTAINERS LTD

1) BACKGROUND

The Company is a public limited company, incorporated in 1982 under the Companies Act, 1956, having its registered office in Mumbai and is listed on Bombay Stock Exchange. The Company is engaged in manufacturing of Pressure Vessels, Columns & Towers, etc and is also involved in site engineering projects.

2) SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements: -

The financial statements are prepared under the historical cost convention on accrual basis of accounting and comply with the Indian Accounting Standards ("Ind AS") including the rules notified under the relevant provisions of the Companies Act, 2013 amended from time to time.

The financial statements are presented in Indian Rupees and all values are considered in full except otherwise indicated.

1.2 Use of estimates:

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets, liabilities, income and expenses and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise. Estimates and underlying assumptions are reviewed on an ongoing basis.

1.3

Revenue Recognitions:

A)

Revenue from sale of goods in the ordinary course of business is recognised when the property in the goods or all significant risk and reward of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognised as revenue are net of taxes and duties and the Company has done transition of gross revenue recognition to net in the current year.

Interest income is recognised on a time

proportion basis taking

B)

into account the amount outstanding and the interest rate applicable.

1.4

Employee Benefit Expenses:-

The Company pays gratuity to the employees who have completed five years of service at the time of retirement / resignation. The gratuity is paid @15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972. The liability in respect of gratuity and other post employment benefits is calculated using the Projected Unit Credit (PUC) Method and spread over the period during which the benefit is expected to be derived from employees services.

The Company has the policy of accounting gratuity and leave encashment liability on cash basis till earlier years. From the current year the Company has started provision of gratuity and leave encashment to meet all the disclosures and reporting obligations as per Ind AS-19.

Remeasurement of gains and losses arising from adjustments and changes in actuarial assumptions are recognised in the period in which they occur in Other Comprehensive Income.

1.5

Depreciation:-

Depreciation on Fixed assets has been provided on Straight Line Method (SLM) based on the useful life and in the manner specified in the Schedule II of the Companies Act, 2013.

Depreciation on addition/
deletion during the year is
provided for on pro rata

A)

basis. The estimated useful life of fixed assets is as follows:

Asset Class	Years
Factory Shed	25
Furniture & Fixtures	10
Vehicles	10
Spares, Tools & Dies	25
Plant & Machinery	25
Electrical Installation	25
Office Equipment	25
Computers	3

1.6 Fixed Assets:-

All Fixed assets are stated at cost of acquisition less accumulated depreciation. Costs include all expenses incurred to bring the asset to its present location and condition. On transition to Ind AS, the Company has elected to continue with value of all of its fixed asset as at 1st April, 2017.

1.7 Inventories:-

Stores and components	-	At cost
Raw material	-	At cost

Work in Progress	-	At Estimated cost.
Scrap	-	At realizable value.

1.8 Income Tax:-

The Current year has been determined on the basis of Minimum Alternate Tax (MAT) liability under section 115 JB of the Income Tax Act, 1961 & as per normal provisions of Income Tax Act whichever is higher.

Deferred Tax reflect the current period timing differences between taxable income and accounting for the period and reversal of timing differences of earlier period. Deferred Tax Assets are recognized only to the extent that there is certainty that sufficient future income will be available to realize the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

1.9 Impairment of Assets

In accordance with IND AS 36 on 'Impairment of Assets', where there is an indication of impairment of the Company's assets related to cash generating units, the carrying

amounts of such assets related to cash generating units, the carrying amounts of such assets are reviewed at each Balance Sheet date to determine whether there is any impairment. The recoverable amount of such assets is estimated as the higher of its net selling price and its value in use. An impairment loss is realizable whenever the carrying amount of such assets exceeds its recoverable amount. Impairment loss is recognized in Profit & Loss account, if at the Balance Sheet date there is an indication that a previously assessed impairment loss no longer exists, then such loss is reversed and the asset is restated to the extent of the carrying value of the asset that would have been determined (net of

amortization/depreciation)
had no impairment loss
been recognized.

1.9

Earnings per share

In determining the earning per share, the company considers the net profit after tax and post tax effect of any extra ordinary/exceptional item is shown separately. The number of shares considered in computing basic earning per share is the weighted average number of shares outstanding during the year.

1.10

Provisions and
Contingent Liabilities

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. A disclosure for a Contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote no provision or disclosure is made. A contingent asset is neither recognised nor disclosed in the financial statements.

1.11 Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value.

1.12 Lease

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

1.13 Intangible Assets

The company does not have any intangible asset.

1.14 Foreign Exchange Transactionns

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction.

As per our report on even date

For J. H. GANDHI & CO.,

Chartered Accountants

F.R.No. 116513W

Sd/-

MURTU
MEWAV

(Chairman
CFO)

DIN:
0012553

Sd/-

J. H. GANDHI

Proprietor

M. No.044844

Sd/-

HASAN,
S.
MEWAV

(Managing
Director)

DIN:
0012547

Place: - Mumbai

Dated: - 27.05.2022

Textual information (40)

Disclosure of significant accounting policies [Text Block]

EXPO GAS CONTAINERS LTD

SIGNIFICANT ACCOUNTING POLICIES

1) BACKGROUND

The Company is a public limited company, incorporated in 1982 under the Companies Act, 1956, having its registered office in Mumbai and is listed on Bombay Stock Exchange. The Company is engaged in manufacturing of Pressure Vessels, Columns & Towers, etc and is also involved in site engineering projects.

2) SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements: -

The financial statements are prepared under the historical cost convention on accrual basis of accounting and comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions thereof.

For all periods up to and including the year ended 31 March 2021, the Company has prepared its Financial Statements in accordance with Accounting Standards notified under the Section 133 of the Companies Act, 2013, read together with Rule 7 of the Companies (Accounts) Rules, 2014 ('Previous GAAP'). Detailed explanation of how the transition from Previous GAAP to Ind-AS has affected the Company's Balance Sheet, financial performance and cash flows is given in notes.

These financial statements have been prepared and presented under the historical cost convention, on the accrual basis of the

accounting

1.2

Use of estimates:

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets, liabilities, income and expenses and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise. Estimates and underlying assumptions are reviewed on an ongoing basis.

1.3

Revenue Recognitions:

A)

Revenue from sale of goods in the ordinary course of business is recognized when the property in the goods or all significant risk and reward of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognized as revenue are inclusive of excise duties and sales tax.

B)

Sales include billing of Project work on the basis of stipulations specified in each contract. Thus the company does not follow IND AS 108 as laid down by Institute of Chartered Accountant of India.

C)

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

1.3

Retirement Benefits:-

A)

Retirement benefit in the form of provident fund are accounted on accrual basis.

B) The Company has accounted gratuity & leave encashment liability on cash basis.

1.4 Depreciation:-

A) Depreciation on Fixed assets has been provided on Straight Line Method (SLM) based on the useful life and in the manner specified in the Schedule II of the Companies Act, 2013. Depreciation on addition/ deletion during the year is provided for on pro rata basis. The estimated useful life of fixed assets is as follows:

Asset Class	Years
Factory Shed	25
Furniture & Fixtures	10
Vehicles	10
Spares, Tools & Dies	25
Plant & Machinery	25
Electrical Installation	25
Office Equipment	25
Computers	3

1.5 Fixed Assets:-

All Fixed assets are stated at cost of acquisition less accumulated depreciation. Costs include all expenses incurred to bring the asset to its present location and condition. On transition to Ind AS, the Company has elected to continue with value of all of its fixed asset as at 1st April, 2017.

1.6 Inventories:-

Stores and components	- At cost
Raw material	- At cost
Work in Progress	- At Estimated cost.
Scrap	- At realizable value.

1.7 Deferred Sales Tax:-

The Company values its obligation for deferred sales tax on net present value basis.

1.8 Income Tax:-

The Current year has been determined on the basis of Minimum Alternate Tax (MAT) liability under section 115 JB of the Income Tax Act, 1961 & as per normal provisions of Income Tax Act whichever is higher.

Deferred Tax reflect the current period timing differences between taxable income and accounting for the period and reversal of timing differences of earlier period. Deferred Tax Assets are recognized only to the extent that there is certainty that sufficient future income will be available to realize the same. If deferred tax assets becomes uncertain to realize after recognizing it is the Company's policy to reduce the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

1.9 Impairment of Assets

In accordance with IND AS 36 on 'Impairment of Assets', where there is an indication of impairment of the Company's

assets related to cash generating units, the carrying amounts of such assets related to cash generating units, the carrying amounts of such assets are reviewed at each Balance Sheet date to determine whether there is any impairment. The recoverable amount of such assets is estimated as the higher of its net selling price and its value in use. An impairment loss is realizable whenever the carrying amount of such assets exceeds its recoverable amount. Impairment loss is recognized in Profit & Loss account, if at the Balance Sheet date there is an indication that a previously assessed impairment loss no longer exists, then such loss is reversed and the asset is restated to the

extent of the carrying value of the asset that would have been determined (net of amortization/depreciation) had no impairment loss been recognized.

2 Earnings per share

In determining the earning per share, the company considers the net profit after tax and post tax effect of any extra ordinary/exceptional item is shown separately. The number of shares considered in computing basic earning per share is the weighted average number of shares outstanding during the year.

2.1 Provisions and Contingent Liabilities

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. A disclosure for a Contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote no provision or disclosure is made. A contingent asset is neither recognised nor disclosed in the financial statements.

2.2 Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value.

2.3 Lease

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of

the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is

allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

2.4 Intangible Assets

The company does not have any intangible asset.

2.5 Foreign Exchange Transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction.

As per our report attached.

For J. H. GANDHI & CO.,

Chartered Accountants

F.R.No. 116513W

Sd/-

MURTUZA S.
MEWAWALA

Sd/-

(Chairman &
CFO)

J. H. GANDHI

DIN:
00125534

Proprietor

M. No.044844

Sd/-

HASANAIN
S.
MEWAWALA

Sd/-

(Managing
Director)

NIDHI DESAI

DIN:
00125472

Company Secretary

M.No.31811

Sd/-

FATEMA M.
BUNDEALLY

(Director)

Place: - Mumbai

DIN:
09101639

Dated: - 30.06.2021

Textual information (41)

Description of accounting policy for recognition of revenue [Text Block]

Revenue Recognitions:

- A. Revenue from sale of goods in the ordinary course of business is recognised when the property in the goods or all significant risk and reward of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognised as revenue are net of taxes and duties and the Company has done transition of gross revenue recognition to net in the current year.
- B. Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (42) [See below]	Textual information (43) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	N o t Applicable	N o t Applicable
Description of nature of necessary adjustments to provide comparative information	N o t Applicable	N o t Applicable
Disclosure of significant accounting policies [TextBlock]	Textual information (44) [See below]	Textual information (45) [See below]

Textual information (42)**Statement of Ind AS compliance [Text Block]**

Basis of preparation of financial statements: -

The financial statements are prepared under the historical cost convention on accrual basis of accounting and comply with the Indian Accounting Standards ("Ind AS") including the rules notified under the relevant provisions of the Companies Act, 2013 amended from time to time.

The financial statements are presented in Indian Rupees and all values are considered in full except otherwise indicated.

Textual information (43)

Statement of Ind AS compliance [Text Block]

Basis of preparation of financial statements: -

The financial statements are prepared under the historical cost convention on accrual basis of accounting and comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions thereof

For all periods up to and including the year ended 31 March 2021, the Company has prepared its Financial Statements in accordance with Accounting Standards notified under the Section 133 of the Companies Act, 2013, read together with Rule 7 of the Companies (Accounts) Rules, 2014 ('Previous GAAP'). Detailed explanation of how the transition from Previous GAAP to Ind-AS has affected the Company's Balance Sheet, financial performance and cash flows is given in notes.

These financial statements have been prepared and presented under the historical cost convention, on the accrual basis of the accounting

Textual information (44)

Disclosure of significant accounting policies [Text Block]

EXPO GAS CONTAINERS LTD

1) BACKGROUND

The Company is a public limited company, incorporated in 1982 under the Companies Act, 1956, having its registered office in Mumbai and is listed on Bombay Stock Exchange. The Company is engaged in manufacturing of Pressure Vessels, Columns & Towers, etc and is also involved in site engineering projects.

2) SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements: -

The financial statements are prepared under the historical cost convention on accrual basis of accounting and comply with the Indian Accounting Standards ("Ind AS") including the rules notified under the relevant provisions of the Companies Act, 2013 amended from time to time.

The financial statements are presented in Indian Rupees and all values are considered in full except otherwise indicated.

1.2 Use of estimates:

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets, liabilities, income and expenses and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise. Estimates and underlying assumptions are reviewed on an ongoing basis.

1.3

Revenue Recognitions:

A)

Revenue from sale of goods in the ordinary course of business is recognised when the property in the goods or all significant risk and reward of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognised as revenue are net of taxes and duties and the Company has done transition of gross revenue recognition to net in the current year.

Interest income is recognised on a time

proportion basis taking

B)

into account the amount outstanding and the interest rate applicable.

1.4

Employee Benefit Expenses:-

The Company pays gratuity to the employees who have completed five years of service at the time of retirement / resignation. The gratuity is paid @15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972. The liability in respect of gratuity and other post employment benefits is calculated using the Projected Unit Credit (PUC) Method and spread over the period during which the benefit is expected to be derived from employees services.

The Company has the policy of accounting gratuity and leave encashment liability on cash basis till earlier years. From the current year the Company has started provision of gratuity and leave encashment to meet all the disclosures and reporting obligations as per Ind AS-19.

Remeasurement of gains and losses arising from adjustments and changes in actuarial assumptions are recognised in the period in which they occur in Other Comprehensive Income.

1.5

Depreciation:-

Depreciation on Fixed assets has been provided on Straight Line Method (SLM) based on the useful life and in the manner specified in the Schedule II of the Companies Act, 2013.

Depreciation on addition/
deletion during the year is
provided for on pro rata

A)

basis. The estimated useful life of fixed assets is as follows:

Asset Class	Years
Factory Shed	25
Furniture & Fixtures	10
Vehicles	10
Spares, Tools & Dies	25
Plant & Machinery	25
Electrical Installation	25
Office Equipment	25
Computers	3

1.6 Fixed Assets:-

All Fixed assets are stated at cost of acquisition less accumulated depreciation. Costs include all expenses incurred to bring the asset to its present location and condition. On transition to Ind AS, the Company has elected to continue with value of all of its fixed asset as at 1st April, 2017.

1.7 Inventories:-

Stores and components	-	At cost
Raw material	-	At cost

Work in Progress	-	At Estimated cost.
Scrap	-	At realizable value.

1.8 Income Tax:-

The Current year has been determined on the basis of Minimum Alternate Tax (MAT) liability under section 115 JB of the Income Tax Act, 1961 & as per normal provisions of Income Tax Act whichever is higher.

Deferred Tax reflect the current period timing differences between taxable income and accounting for the period and reversal of timing differences of earlier period. Deferred Tax Assets are recognized only to the extent that there is certainty that sufficient future income will be available to realize the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

1.9 Impairment of Assets

In accordance with IND AS 36 on 'Impairment of Assets', where there is an indication of impairment of the Company's assets related to cash generating units, the carrying

amounts of such assets related to cash generating units, the carrying amounts of such assets are reviewed at each Balance Sheet date to determine whether there is any impairment. The recoverable amount of such assets is estimated as the higher of its net selling price and its value in use. An impairment loss is realizable whenever the carrying amount of such assets exceeds its recoverable amount. Impairment loss is recognized in Profit & Loss account, if at the Balance Sheet date there is an indication that a previously assessed impairment loss no longer exists, then such loss is reversed and the asset is restated to the extent of the carrying value of the asset that would have been determined (net of

amortization/depreciation)
had no impairment loss
been recognized.

1.9

Earnings per share

In determining the earning per share, the company considers the net profit after tax and post tax effect of any extra ordinary/exceptional item is shown separately. The number of shares considered in computing basic earning per share is the weighted average number of shares outstanding during the year.

1.10

Provisions and
Contingent Liabilities

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. A disclosure for a Contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote no provision or disclosure is made. A contingent asset is neither recognised nor disclosed in the financial statements.

1.11 Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value.

1.12 Lease

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

1.13 Intangible Assets

The company does not have any intangible asset.

1.14 Foreign Exchange Transactionns

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction.

As per our report on even date

For J. H. GANDHI & CO.,

Chartered Accountants

F.R.No. 116513W

Sd/-

MURTU
MEWAV

(Chairman
CFO)

DIN:
0012553

Sd/-

J. H. GANDHI

Proprietor

M. No.044844

Sd/-

HASAN,
S.
MEWAV

(Managing
Director)

DIN:
0012547

Place: - Mumbai

Dated: - 27.05.2022

Textual information (45)

Disclosure of significant accounting policies [Text Block]

EXPO GAS CONTAINERS LTD

SIGNIFICANT ACCOUNTING POLICIES

1) BACKGROUND

The Company is a public limited company, incorporated in 1982 under the Companies Act, 1956, having its registered office in Mumbai and is listed on Bombay Stock Exchange. The Company is engaged in manufacturing of Pressure Vessels, Columns & Towers, etc and is also involved in site engineering projects.

2) SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements: -

The financial statements are prepared under the historical cost convention on accrual basis of accounting and comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions thereof.

For all periods up to and including the year ended 31 March 2021, the Company has prepared its Financial Statements in accordance with Accounting Standards notified under the Section 133 of the Companies Act, 2013, read together with Rule 7 of the Companies (Accounts) Rules, 2014 ('Previous GAAP'). Detailed explanation of how the transition from Previous GAAP to Ind-AS has affected the Company's Balance Sheet, financial performance and cash flows is given in notes.

These financial statements have been prepared and presented under the historical cost convention, on the accrual basis of the

accounting

1.2

Use of estimates:

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets, liabilities, income and expenses and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise. Estimates and underlying assumptions are reviewed on an ongoing basis.

1.3

Revenue Recognitions:

A)

Revenue from sale of goods in the ordinary course of business is recognized when the property in the goods or all significant risk and reward of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognized as revenue are inclusive of excise duties and sales tax.

B)

Sales include billing of Project work on the basis of stipulations specified in each contract. Thus the company does not follow IND AS 108 as laid down by Institute of Chartered Accountant of India.

C)

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

1.3

Retirement Benefits:-

A)

Retirement benefit in the form of provident fund are accounted on accrual basis.

B) The Company has accounted gratuity & leave encashment liability on cash basis.

1.4 Depreciation:-

A) Depreciation on Fixed assets has been provided on Straight Line Method (SLM) based on the useful life and in the manner specified in the Schedule II of the Companies Act, 2013. Depreciation on addition/ deletion during the year is provided for on pro rata basis. The estimated useful life of fixed assets is as follows:

Asset Class	Years
Factory Shed	25
Furniture & Fixtures	10
Vehicles	10
Spares, Tools & Dies	25
Plant & Machinery	25
Electrical Installation	25
Office Equipment	25
Computers	3

1.5 Fixed Assets:-

All Fixed assets are stated at cost of acquisition less accumulated depreciation. Costs include all expenses incurred to bring the asset to its present location and condition. On transition to Ind AS, the Company has elected to continue with value of all of its fixed asset as at 1st April, 2017.

1.6 Inventories:-

Stores and components	- At cost
Raw material	- At cost
Work in Progress	- At Estimated cost.
Scrap	- At realizable value.

1.7 Deferred Sales Tax:-

The Company values its obligation for deferred sales tax on net present value basis.

1.8 Income Tax:-

The Current year has been determined on the basis of Minimum Alternate Tax (MAT) liability under section 115 JB of the Income Tax Act, 1961 & as per normal provisions of Income Tax Act whichever is higher.

Deferred Tax reflect the current period timing differences between taxable income and accounting for the period and reversal of timing differences of earlier period. Deferred Tax Assets are recognized only to the extent that there is certainty that sufficient future income will be available to realize the same. If deferred tax assets becomes uncertain to realize after recognizing it is the Company's policy to reduce the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

1.9 Impairment of Assets

In accordance with IND AS 36 on 'Impairment of Assets', where there is an indication of impairment of the Company's

assets related to cash generating units, the carrying amounts of such assets related to cash generating units, the carrying amounts of such assets are reviewed at each Balance Sheet date to determine whether there is any impairment. The recoverable amount of such assets is estimated as the higher of its net selling price and its value in use. An impairment loss is realizable whenever the carrying amount of such assets exceeds its recoverable amount. Impairment loss is recognized in Profit & Loss account, if at the Balance Sheet date there is an indication that a previously assessed impairment loss no longer exists, then such loss is reversed and the asset is restated to the

extent of the carrying value of the asset that would have been determined (net of amortization/depreciation) had no impairment loss been recognized.

2 Earnings per share

In determining the earning per share, the company considers the net profit after tax and post tax effect of any extra ordinary/exceptional item is shown separately. The number of shares considered in computing basic earning per share is the weighted average number of shares outstanding during the year.

2.1 Provisions and Contingent Liabilities

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. A disclosure for a Contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote no provision or disclosure is made. A contingent asset is neither recognised nor disclosed in the financial statements.

2.2 Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value.

2.3 Lease

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of

the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is

allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

2.4 Intangible Assets

The company does not have any intangible asset.

2.5 Foreign Exchange Transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction.

As per our report attached.

For J. H. GANDHI & CO.,

Chartered Accountants

F.R.No. 116513W

Sd/-

MURTUZA S.
MEWAWALA

Sd/-

(Chairman &
CFO)

J. H. GANDHI

DIN:
00125534

Proprietor

M. No.044844

Sd/-

HASANAIN
S.
MEWAWALA

Sd/-

(Managing
Director)

NIDHI DESAI

DIN:
00125472

Company Secretary

M.No.31811

Sd/-

FATEMA M.
BUNDEALLY

(Director)

Place: - Mumbai

DIN:
09101639

Dated: - 30.06.2021

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]	Textual information (46) [See below]	
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

Textual information (46)

Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]

EXPO GAS CONTAINERS LTD

1) BACKGROUND

The Company is a public limited company, incorporated in 1982 under the Companies Act, 1956, having its registered office in Mumbai and is listed on Bombay Stock Exchange. The Company is engaged in manufacturing of Pressure Vessels, Columns & Towers, etc and is also involved in site engineering projects.

2) SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements: -

The financial statements are prepared under the historical cost convention on accrual basis of accounting and comply with the Indian Accounting Standards ("Ind AS") including the rules notified under the relevant provisions of the Companies Act, 2013 amended from time to time.

The financial statements are presented in Indian Rupees and all values are considered in full except otherwise indicated.

1.2 Use of estimates:

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets, liabilities, income and expenses and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise. Estimates and underlying assumptions are reviewed on an ongoing basis.

1.3

Revenue Recognitions:

A)

Revenue from sale of goods in the ordinary course of business is recognised when the property in the goods or all significant risk and reward of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognised as revenue are net of taxes and duties and the Company has done transition of gross revenue recognition to net in the current year.

Interest income is recognised on a time

proportion basis taking

B)

into account the amount outstanding and the interest rate applicable.

1.4

Employee Benefit Expenses:-

The Company pays gratuity to the employees who have completed five years of service at the time of retirement / resignation. The gratuity is paid @15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972. The liability in respect of gratuity and other post employment benefits is calculated using the Projected Unit Credit (PUC) Method and spread over the period during which the benefit is expected to be derived from employees services.

The Company has the policy of accounting gratuity and leave encashment liability on cash basis till earlier years. From the current year the Company has started provision of gratuity and leave encashment to meet all the disclosures and reporting obligations as per Ind AS-19.

Remeasurement of gains and losses arising from adjustments and changes in actuarial assumptions are recognised in the period in which they occur in Other Comprehensive Income.

1.5

Depreciation:-

Depreciation on Fixed assets has been provided on Straight Line Method (SLM) based on the useful life and in the manner specified in the Schedule II of the Companies Act, 2013.

Depreciation on addition/
deletion during the year is
provided for on pro rata

A)

basis. The estimated useful life of fixed assets is as follows:

Asset Class	Years
Factory Shed	25
Furniture & Fixtures	10
Vehicles	10
Spares, Tools & Dies	25
Plant & Machinery	25
Electrical Installation	25
Office Equipment	25
Computers	3

1.6

Fixed Assets:-

All Fixed assets are stated at cost of acquisition less accumulated depreciation. Costs include all expenses incurred to bring the asset to its present location and condition. On transition to Ind AS, the Company has elected to continue with value of all of its fixed asset as at 1st April, 2017.

1.7

Inventories:-

Stores and components	-	At cost
Raw material	-	At cost

Work in Progress	-	At Estimated cost.
Scrap	-	At realizable value.

1.8 Income Tax:-

The Current year has been determined on the basis of Minimum Alternate Tax (MAT) liability under section 115 JB of the Income Tax Act, 1961 & as per normal provisions of Income Tax Act whichever is higher.

Deferred Tax reflect the current period timing differences between taxable income and accounting for the period and reversal of timing differences of earlier period. Deferred Tax Assets are recognized only to the extent that there is certainty that sufficient future income will be available to realize the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

1.9 Impairment of Assets

In accordance with IND AS 36 on 'Impairment of Assets', where there is an indication of impairment of the Company's assets related to cash generating units, the carrying

amounts of such assets related to cash generating units, the carrying amounts of such assets are reviewed at each Balance Sheet date to determine whether there is any impairment. The recoverable amount of such assets is estimated as the higher of its net selling price and its value in use. An impairment loss is realizable whenever the carrying amount of such assets exceeds its recoverable amount. Impairment loss is recognized in Profit & Loss account, if at the Balance Sheet date there is an indication that a previously assessed impairment loss no longer exists, then such loss is reversed and the asset is restated to the extent of the carrying value of the asset that would have been determined (net of

amortization/depreciation)
had no impairment loss
been recognized.

1.9

Earnings per share

In determining the earning per share, the company considers the net profit after tax and post tax effect of any extra ordinary/exceptional item is shown separately. The number of shares considered in computing basic earning per share is the weighted average number of shares outstanding during the year.

1.10

Provisions and
Contingent Liabilities

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. A disclosure for a Contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote no provision or disclosure is made. A contingent asset is neither recognised nor disclosed in the financial statements.

1.11 Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value.

1.12 Lease

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

1.13 Intangible Assets

The company does not have any intangible asset.

1.14 Foreign Exchange Transactionns

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction.

As per our report on even date

For J. H. GANDHI & CO.,

Chartered Accountants

F.R.No. 116513W

Sd/-

MURTU
MEWAV

(Chairman
CFO)

DIN:
0012553

Sd/-

J. H. GANDHI

Proprietor

M. No.044844

Sd/-

HASAN,
S.
MEWAV

(Managing
Director)

DIN:
0012547

Place: - Mumbai

Dated: - 27.05.2022

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3,41,901	1,01,792
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			0	0
Total increase (decrease) in property, plant and equipment			3,41,901	1,01,792
Property, plant and equipment at end of period	3,93,32,160	4,43,05,220	21,04,82,556	21,01,40,655

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
		Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022			01/04/2020 to 31/03/2021
	Disclosure of detailed information about property, plant and equipment [Abstract]			
	Disclosure of detailed information about property, plant and equipment [Line items]			
	Reconciliation of changes in property, plant and equipment [Abstract]			
	Changes in property, plant and equipment [Abstract]			
	Depreciation, property, plant and equipment [Abstract]			
	Depreciation recognised in profit or loss		53,14,961	55,88,095
	Total Depreciation property plant and equipment		53,14,961	55,88,095
	Disposals and retirements, property, plant and equipment [Abstract]			
	Disposals, property, plant and equipment		0	0
	Total disposals and retirements, property, plant and equipment		0	0
	Total increase (decrease) in property, plant and equipment		53,14,961	55,88,095
	Property, plant and equipment at end of period	21,00,38,863	17,11,50,396	16,58,35,435
				16,02,47,340

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
		Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	
	01/04/2021 to 31/03/2022		01/04/2020 to 31/03/2021	31/03/2020
	Disclosure of detailed information about property, plant and equipment [Abstract]			
	Disclosure of detailed information about property, plant and equipment [Line items]			
	Reconciliation of changes in property, plant and equipment [Abstract]			
	Changes in property, plant and equipment [Abstract]			
	Total increase (decrease) in property, plant and equipment	0	0	0
	Property, plant and equipment at end of period	17,63,100	17,63,100	17,63,100
				17,63,100

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	17,63,100	17,63,100	0	0

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	17,63,100	17,63,100	17,63,100

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	17,63,100	17,63,100	17,63,100	0

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			-25,76,828	-26,66,401
Total Depreciation property plant and equipment			-25,76,828	-26,66,401
Total increase (decrease) in property, plant and equipment	0		-25,76,828	-26,66,401
Property, plant and equipment at end of period	0	0	1,97,71,111	2,23,47,939

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	2,50,14,340	9,69,39,234	9,69,39,234	9,69,39,234

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	25,76,828	26,66,401		
Total Depreciation property plant and equipment	25,76,828	26,66,401		
Total increase (decrease) in property, plant and equipment	25,76,828	26,66,401		0
Property, plant and equipment at end of period	7,71,68,123	7,45,91,295	7,19,24,894	9,69,39,234

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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			25,76,828	26,66,401
Total Depreciation property plant and equipment			25,76,828	26,66,401
Total increase (decrease) in property, plant and equipment	0		25,76,828	26,66,401
Property, plant and equipment at end of period	9,69,39,234	9,69,39,234	7,71,68,123	7,45,91,295

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]	Factory building [Member]		
	Owned assets [Member]	Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-25,76,828	-26,66,401	
Total Depreciation property plant and equipment		-25,76,828	-26,66,401	
Total increase (decrease) in property, plant and equipment		-25,76,828	-26,66,401	
Property, plant and equipment at end of period	7,19,24,894	1,97,71,111	2,23,47,939	2,50,14,340

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

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				25,76,828
Total Depreciation property plant and equipment				25,76,828
Total increase (decrease) in property, plant and equipment	0	0		25,76,828
Property, plant and equipment at end of period	9,69,39,234	9,69,39,234	9,69,39,234	7,71,68,123

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

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [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]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	26,66,401		-25,76,828	-26,66,401
Total Depreciation property plant and equipment	26,66,401		-25,76,828	-26,66,401
Total increase (decrease) in property, plant and equipment	26,66,401		-25,76,828	-26,66,401
Property, plant and equipment at end of period	7,45,91,295	7,19,24,894	1,97,71,111	2,23,47,939

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

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	2,50,14,340	9,69,39,234	9,69,39,234	9,69,39,234

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

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	25,76,828	26,66,401		-23,14,664
Total Depreciation property plant and equipment	25,76,828	26,66,401		-23,14,664
Total increase (decrease) in property, plant and equipment	25,76,828	26,66,401		-23,14,664
Property, plant and equipment at end of period	7,71,68,123	7,45,91,295	7,19,24,894	1,52,68,855

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

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-25,35,557			
Total Depreciation property plant and equipment	-25,35,557			
Total increase (decrease) in property, plant and equipment	-25,35,557		0	0
Property, plant and equipment at end of period	1,75,83,519	2,01,19,076	9,54,74,547	9,54,74,547

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

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		23,14,664	25,35,557	
Total Depreciation property plant and equipment		23,14,664	25,35,557	
Total increase (decrease) in property, plant and equipment		23,14,664	25,35,557	
Property, plant and equipment at end of period	9,54,74,547	8,02,05,692	7,78,91,028	7,53,55,471

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

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				23,14,664
Total Depreciation property plant and equipment				23,14,664
Total increase (decrease) in property, plant and equipment	0	0		23,14,664
Property, plant and equipment at end of period	9,54,74,547	9,54,74,547	9,54,74,547	8,02,05,692

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

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Factory equipments [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	25,35,557		-22,99,433	-25,14,332
Total Depreciation property plant and equipment	25,35,557		-22,99,433	-25,14,332
Total increase (decrease) in property, plant and equipment	25,35,557		-22,99,433	-25,14,332
Property, plant and equipment at end of period	7,78,91,028	7,53,55,471	1,50,39,134	1,73,38,567

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

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1,98,52,899	8,97,66,149	8,97,66,149	8,97,66,149

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

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	22,99,433	25,14,332		-22,99,433
Total Depreciation property plant and equipment	22,99,433	25,14,332		-22,99,433
Total increase (decrease) in property, plant and equipment	22,99,433	25,14,332		-22,99,433
Property, plant and equipment at end of period	7,47,27,015	7,24,27,582	6,99,13,250	1,50,39,134

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

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
	Owned 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]				
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-25,14,332			
Total Depreciation property plant and equipment	-25,14,332			
Total increase (decrease) in property, plant and equipment	-25,14,332		0	0
Property, plant and equipment at end of period	1,73,38,567	1,98,52,899	8,97,66,149	(A) 8,97,66,149

Footnotes

(A) Plant & Machinery (Core & Non Core) : 89766149

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

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
	Owned assets [Member]			
	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		22,99,433	25,14,332	
Total Depreciation property plant and equipment		22,99,433	25,14,332	
Total increase (decrease) in property, plant and equipment		22,99,433	25,14,332	
Property, plant and equipment at end of period	(A) 8,97,66,149	7,47,27,015	7,24,27,582	6,99,13,250

Footnotes

(A) Plant & Machinery (Core & Non Core) : 89766149

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

..(24)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15,231	-21,225		
Total Depreciation property plant and equipment	-15,231	-21,225		
Total increase (decrease) in property, plant and equipment	-15,231	-21,225		0
Property, plant and equipment at end of period	2,29,721	2,44,952	2,66,177	57,08,398

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

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			15,231	21,225
Total Depreciation property plant and equipment			15,231	21,225
Total increase (decrease) in property, plant and equipment	0		15,231	21,225
Property, plant and equipment at end of period	57,08,398	57,08,398	54,78,677	54,63,446

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

..(26)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-15,231	-21,225	
Total Depreciation property plant and equipment		-15,231	-21,225	
Total increase (decrease) in property, plant and equipment		-15,231	-21,225	
Property, plant and equipment at end of period	54,42,221	2,29,721	2,44,952	2,66,177

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

..(27)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				15,231
Total Depreciation property plant and equipment				15,231
Total increase (decrease) in property, plant and equipment	0	0		15,231
Property, plant and equipment at end of period	57,08,398	57,08,398	57,08,398	54,78,677

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

..(28)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	21,225		-6,320	-67,703
Total Depreciation property plant and equipment	21,225		-6,320	-67,703
Total increase (decrease) in property, plant and equipment	21,225		-6,320	-67,703
Property, plant and equipment at end of period	54,63,446	54,42,221	0	6,320

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

..(29)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	74,023	20,26,058	20,26,058	20,26,058

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

..(30)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	6,320	67,703		-6,320
Total Depreciation property plant and equipment	6,320	67,703		-6,320
Total increase (decrease) in property, plant and equipment	6,320	67,703		-6,320
Property, plant and equipment at end of period	20,26,058	20,19,738	19,52,035	0

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

..(31)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	-67,703			
Total Depreciation property plant and equipment	-67,703			
Total increase (decrease) in property, plant and equipment	-67,703		0	0
Property, plant and equipment at end of period	6,320	74,023	20,26,058	20,26,058

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

..(32)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		6,320	67,703	
Total Depreciation property plant and equipment		6,320	67,703	
Total increase (decrease) in property, plant and equipment		6,320	67,703	
Property, plant and equipment at end of period	20,26,058	20,26,058	20,19,738	19,52,035

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

..(33)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2,09,503	-2,09,503		
Total Depreciation property plant and equipment	-2,09,503	-2,09,503		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-2,09,503	-2,09,503		0
Property, plant and equipment at end of period	13,44,343	15,53,846	17,63,349	34,15,613

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

..(34)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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			2,09,503	2,09,503
Total Depreciation property plant and equipment			2,09,503	2,09,503
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		2,09,503	2,09,503
Property, plant and equipment at end of period	34,15,613	34,15,613	20,71,270	18,61,767

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

..(35)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	16,52,264	34,15,613	34,15,613	34,15,613

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

..(36)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			Motor vehicles [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2,09,503	2,09,503		-2,09,503
Total Depreciation property plant and equipment	2,09,503	2,09,503		-2,09,503
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	2,09,503	2,09,503		-2,09,503
Property, plant and equipment at end of period	20,71,270	18,61,767	16,52,264	13,44,343

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

..(37)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	-2,09,503			
Total Depreciation property plant and equipment	-2,09,503			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-2,09,503		0	0
Property, plant and equipment at end of period	15,53,846	17,63,349	34,15,613	34,15,613

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

..(38)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2,09,503	2,09,503	
Total Depreciation property plant and equipment		2,09,503	2,09,503	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		2,09,503	2,09,503	
Property, plant and equipment at end of period	34,15,613	20,71,270	18,61,767	16,52,264

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

..(39)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2,09,503	-2,09,503		
Total Depreciation property plant and equipment	-2,09,503	-2,09,503		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-2,09,503	-2,09,503		0
Property, plant and equipment at end of period	13,44,343	15,53,846	17,63,349	34,15,613

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

..(40)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2,09,503	2,09,503
Total Depreciation property plant and equipment			2,09,503	2,09,503
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		2,09,503	2,09,503
Property, plant and equipment at end of period	34,15,613	34,15,613	20,71,270	18,61,767

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

..(41)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]	Office equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,12,033		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-95,096	-61,813	
Total Depreciation property plant and equipment		-95,096	-61,813	
Total increase (decrease) in property, plant and equipment		16,937	-61,813	
Property, plant and equipment at end of period	16,52,264	8,53,307	8,36,370	8,98,183

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

..(42)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,12,033			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				95,096
Total Depreciation property plant and equipment				95,096
Total increase (decrease) in property, plant and equipment	1,12,033	0		95,096
Property, plant and equipment at end of period	27,55,229	26,43,196	26,43,196	19,01,922

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

..(43)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1,12,033	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	61,813		-95,096	-61,813
Total Depreciation property plant and equipment	61,813		-95,096	-61,813
Total increase (decrease) in property, plant and equipment	61,813		16,937	-61,813
Property, plant and equipment at end of period	18,06,826	17,45,013	8,53,307	8,36,370

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

..(44)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned assets [Member]			
	Carrying amount [Member]	Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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		1,12,033		
Total increase (decrease) in property, plant and equipment		1,12,033	0	
Property, plant and equipment at end of period	8,98,183	27,55,229	26,43,196	26,43,196

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

..(45)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				2,29,868
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	95,096	61,813		-99,785
Total Depreciation property plant and equipment	95,096	61,813		-99,785
Total increase (decrease) in property, plant and equipment	95,096	61,813		1,30,083
Property, plant and equipment at end of period	19,01,922	18,06,826	17,45,013	3,26,973

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

..(46)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,01,792		2,29,868	1,01,792
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-30,626			
Total Depreciation property plant and equipment	-30,626			
Total increase (decrease) in property, plant and equipment	71,166		2,29,868	1,01,792
Property, plant and equipment at end of period	1,96,890	1,25,724	47,19,897	44,90,029

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

..(47)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		99,785	30,626	
Total Depreciation property plant and equipment		99,785	30,626	
Total increase (decrease) in property, plant and equipment		99,785	30,626	
Property, plant and equipment at end of period	43,88,237	43,92,924	42,93,139	42,62,513

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

..(48)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,29,868	1,01,792		2,29,868
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-99,785	-30,626		
Total Depreciation property plant and equipment	-99,785	-30,626		
Total increase (decrease) in property, plant and equipment	1,30,083	71,166		2,29,868
Property, plant and equipment at end of period	3,26,973	1,96,890	1,25,724	47,19,897

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

..(49)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,01,792			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			99,785	30,626
Total Depreciation property plant and equipment			99,785	30,626
Total increase (decrease) in property, plant and equipment	1,01,792		99,785	30,626
Property, plant and equipment at end of period	44,90,029	43,88,237	43,92,924	42,93,139

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

..(50)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	Other property, plant and equipment [Member]		
	Owned assets [Member]	Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-12,765	-16,492	
Total Depreciation property plant and equipment		-12,765	-16,492	
Total increase (decrease) in property, plant and equipment		-12,765	-16,492	
Property, plant and equipment at end of period	42,62,513	4,471	17,236	33,728

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

..(51)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				12,765
Total Depreciation property plant and equipment				12,765
Total increase (decrease) in property, plant and equipment	0	0		12,765
Property, plant and equipment at end of period	33,88,878	33,88,878	33,88,878	33,84,407

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

..(52)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	16,492			
Total Depreciation property plant and equipment	16,492			
Total increase (decrease) in property, plant and equipment	16,492		0	0
Property, plant and equipment at end of period	33,71,642	33,55,150	33,88,878	33,88,878

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

..(53)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		12,765	16,492	
Total Depreciation property plant and equipment		12,765	16,492	
Total increase (decrease) in property, plant and equipment		12,765	16,492	
Property, plant and equipment at end of period	33,88,878	33,84,407	33,71,642	33,55,150

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

..(54)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member	Refer to child member		Refer to child member
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	-12,765	-16,492		
Total Depreciation property plant and equipment	-12,765	-16,492		
Total increase (decrease) in property, plant and equipment	-12,765	-16,492		0
Property, plant and equipment at end of period	4,471	17,236	33,728	33,88,878

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

..(55)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Refer to child member	Refer to child member
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			12,765	16,492
Total Depreciation property plant and equipment			12,765	16,492
Total increase (decrease) in property, plant and equipment	0		12,765	16,492
Property, plant and equipment at end of period	33,88,878	33,88,878	33,84,407	33,71,642

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

..(56)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [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]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical Installation	Electrical Installation	
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		-12,765	-16,492	
Total Depreciation property plant and equipment		-12,765	-16,492	
Total increase (decrease) in property, plant and equipment		-12,765	-16,492	
Property, plant and equipment at end of period	33,55,150	4,471	17,236	33,728

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

..(57)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical Installation	Electrical Installation		Electrical Installation
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				12,765
Total Depreciation property plant and equipment				12,765
Total increase (decrease) in property, plant and equipment	0	0		12,765
Property, plant and equipment at end of period	33,88,878	33,88,878	33,88,878	33,84,407

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

..(58)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	Electrical Installation		
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		16,492	
Total Depreciation property plant and equipment		16,492	
Total increase (decrease) in property, plant and equipment		16,492	
Property, plant and equipment at end of period		33,71,642	33,55,150

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

Unless otherwise specified, all monetary values are in INR

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

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [Member]		Plant and equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	25	25	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	25	25
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	25	25
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	10	10
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

Unless otherwise specified, all monetary values are in INR

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

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	10	10	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	25	25	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	3	3	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	25	25
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (47) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (47)**Disclosure of property, plant and equipment [Text Block]**

In accordance with the requirements of Schedule II to the Companies Act, 2013, the Company reassessed the remaining useful life of tangible fixed assets w.e.f 1st April, 2014. Accordingly, the carrying values as on that date are depreciated over their assessed remaining useful lives. Further the carrying amount of assets where remaining useful lives have been reassessed to be nil as at 1st April, 2014 has been recognised in the opening balance of retained earnings as on 1st April, 2014

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

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

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Straight Method	Straight Method
Useful lives or depreciation rates, investment property, cost model	Line As Specified in the Schedule II of the Companies Act, 2013	Line As Specified in the Schedule II of the Companies Act, 2013

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in INR

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

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	40,37,24,775	39,31,48,753	40,37,24,775	39,31,48,753
Financial liabilities, at fair value	0	0	0	0

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	22,64,37,880	25,57,26,383	22,64,37,880	25,57,26,383
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Trade receivables [Member]		Financial assets at fair value, class [Member]	
	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	22,64,37,880	25,57,26,383	25,000	25,000
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Equity investments [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	25,000	25,000	25,000	25,000
Financial assets, at fair value	0	0	0	0

[611300] Notes - Regulatory deferral accounts

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of regulatory deferral accounts [TextBlock]	Textual information (48) [See below]

Textual information (48)**Disclosure of regulatory deferral accounts [Text Block]****DEFERRED TAX ASSETS / LIABILITIES**

Income Tax is provided on the taxable income determined as per Income Tax Laws. Deferred Tax Assets / Liabilities is recorded for timing difference as per IND AS 12 issued by the Institute of Chartered Accounts of India and accordingly the Company has recognized a Deferred Tax liability, the detailed break up of which is as described in the financial

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of non-current investments	Trade investments	Trade investments
Non-current investments	25,000	25,000
Name of body corporate in whom investment has been made	The Saraswat Co-op Bank Limited	The Saraswat Co-op Bank Limited
Number of shares of non-current investment made in body corporate	[shares] 2,500	[shares] 2,500

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	25,000	25,000
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-58,43,401	-2,40,87,268
Net cash flows from (used in) operating activities	-58,43,401	-2,40,87,268
Net cash flows from (used in) investing activities, continuing operations	-3,41,901	-1,01,792
Net cash flows from (used in) investing activities	-3,41,901	-1,01,792
Net cash flows from (used in) financing activities, continuing operations	63,50,768	2,44,40,374
Net cash flows from (used in) financing activities	63,50,768	2,44,40,374

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	Refer to child member	Refer to child member	HASANIAN MEWAWALA	HASANIAN MEWAWALA
Permanent account number of shareholder			ALVPM7448J	ALVPM7448J
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 1,13,56,925	[shares] 1,13,56,925	[shares] 21,12,334	[shares] 21,12,334
Percentage of shareholding in company	59.66%	59.66%	11.10%	11.10%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	JAWAD TRADING COMPANY LLP	JAWAD TRADING COMPANY LLP	MURTUZA MEWAWALA	MURTUZA MEWAWALA
Permanent account number of shareholder	AAPFJ0118F	AAPFJ0118F	AAFPM7594Q	AAFPM7594Q
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 45,05,000	[shares] 45,05,000	[shares] 24,32,621	[shares] 24,32,621
Percentage of shareholding in company	23.66%	23.66%	12.78%	12.78%

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	Shareholder 4 [Member]	
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	EQUITY	EQUITY
Name of shareholder	SHAHIDA MEWAWALA	SHAHIDA MEWAWALA
Permanent account number of shareholder	AFSPM8222K	AFSPM8222K
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 23,06,970	[shares] 23,06,970
Percentage of shareholding in company	12.12%	12.12%

Disclosure of classes of equity share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY
Number of shares authorised	[shares] 4,00,00,000	[shares] 4,00,00,000		[shares] 4,00,00,000
Value of shares authorised	16,00,00,000	16,00,00,000		16,00,00,000
Number of shares issued	[shares] 1,90,36,400	[shares] 1,90,36,400		[shares] 1,90,36,400
Value of shares issued	7,61,45,600	7,61,45,600		7,61,45,600
Number of shares subscribed and fully paid	[shares] 1,90,36,400	[shares] 1,90,36,400		[shares] 1,90,36,400
Value of shares subscribed and fully paid	7,61,45,600	7,61,45,600		7,61,45,600
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] 1,90,36,400	[shares] 1,90,36,400		[shares] 1,90,36,400
Total value of shares subscribed	7,61,45,600	7,61,45,600		7,61,45,600
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,90,36,400	[shares] 1,90,36,400		[shares] 1,90,36,400
Value of shares called	7,61,45,600	7,61,45,600		7,61,45,600
Value of shares paid-up	7,61,45,600	7,61,45,600		7,61,45,600
Par value per share				[INR/shares] 4
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,90,36,400	[shares] 1,90,36,400	[shares] 1,90,36,400	[shares] 1,90,36,400
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	7,61,45,600	7,61,45,600	7,61,45,600	7,61,45,600
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				EQUITY

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	EQUITY	
Number of shares authorised	[shares] 4,00,00,000	
Value of shares authorised	16,00,00,000	
Number of shares issued	[shares] 1,90,36,400	
Value of shares issued	7,61,45,600	
Number of shares subscribed and fully paid	[shares] 1,90,36,400	
Value of shares subscribed and fully paid	7,61,45,600	
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] 1,90,36,400	
Total value of shares subscribed	7,61,45,600	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,90,36,400	
Value of shares called	7,61,45,600	
Value of shares paid-up	7,61,45,600	
Par value per share	[INR/shares] 4	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 1,90,36,400	[shares] 1,90,36,400
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Total increase (decrease) in share capital	0	
Equity share capital at end of period	7,61,45,600	7,61,45,600
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	EQUITY	

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (49) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (49)

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

Particulars	Amount in Rs	
	As at 31st March, 2022	As at 31st March, 2021
2.8 SHARE CAPITAL		
Authorised		
40,000,000 Equity Shares of Rs. 4/- each	160,000,000	160,000,000
Issued, Subscribed & Paid up		
1,90,36,400 Equity Shares of Rs. 4/- each	76,145,600	76,145,600
TOTAL	76,145,600	76,145,600

2.8.1 Reconciliation of the number of shares outstanding :

Particulars	As at 31st March, 2022	As at 31st March, 2021
Equity Shares at the beginning of the year	19,036,400	19,036,400
Equity Shares at the end of the year	19,036,400	19,036,400

2.8.2 Details of Promoters Shareholders:

Promoter Name	As at	As at
---------------	-------	-------

	31st March, 2022		31st March, 2021	
	No of Shares Held	%	No of Shares Held	%
Mr. Hasnain S. Mewawala	21,12,334	11.09%	21,12,334	11.09%
M/s. Jawad Trading Co. Pvt Ltd	45,05,000	23.66%	45,05,000	23.66%
Mr. Murtuza S. Mewawala	24,32,621	12.77%	24,32,621	12.77%
Mrs. Shahida S. Mewawala	23,06,970	12.11%	23,06,970	12.11%
Mrs. Shabeena M. Mewawala	3,37,500	1.77%	3,37,500	1.77%
Mrs. Sajeda H. Mewawala	3,37,500	1.77%	3,37,500	1.77%
Arabesque Investments Private Limited	3,80,000	2.00%	3,80,000	2.00%
Bianca Investments Private Limited	4,20,000	2.21%	4,20,000	2.21%

*No Changes in the Shareholding of the Promoters during the Financial Year 2021-22.

2.8.3 45,00,000 Convertible Warrants allotted at the option of the holder to be converted into one equity share of

Rs. 10/- each

77,86,400 Face Value of Equity Shares has been reduced from Rs. 10/- each to Rs. 4/- each

1,12,50,000 45,00,000 Convertible Warrants has been converted into 1,12,50,000 equity shares of Rs. 4/- each

67,50,000 Excess equity shares @ Rs. 4/- each allotted upon conversion of 45,00,000 warrants stands cancelled as

per SAT order dated 2.12.2013 in Appeal No. 115/2012.

45,00,000 Accordingly 45,00,000 warrants has been treated as converted into 45,00,000 equity shares of face value

of Rs. 4/- each at a premium of Rs. 6/-

67,50,000 Fresh warrants has been allotted @ Rs. 6.5 each and the same has been converted into 67,50,000 equity

shares of Rs. 4/- each at a premium of Rs. 2.5 each

67,50,000 Equity Shares listed in BSE.

2,00,00,000 Authorised Share Capital has been increased from 2,00,00,000 to 4,00,00,000 equity shares of Rs. 4/- each

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	70,69,070	1,12,94,320	70,69,070	1,12,94,320

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	70,69,070	1,12,94,320	70,69,070	1,12,94,320

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	70,69,070	1,12,94,320	40,37,24,775	39,31,48,753

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	34,68,49,512	33,36,57,307	5,68,75,263	5,94,91,446

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	34,68,49,512	33,36,57,307	34,68,49,512	33,36,57,307

Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Loans repayable on demand [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	34,68,49,512	33,36,57,307	5,68,75,263	5,94,91,446

Classification of borrowings [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Loans repayable on demand from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2022	31/03/2021
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	5,68,75,263	5,94,91,446

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (50) [See below]

Textual information (50)

Disclosure of notes on borrowings explanatory [Text Block]

		Amount in Rs	
2.10 LONG-TERM BORROWINGS			
Particulars	As at	As at	
	31st March, 2022	31st March, 2021	
a) Secured			
i Deutsche Bank - STL	7,069,070	10,882,154	
ii Saraswat Car Loan - 746	-	234,064	
iii Saraswat Car Loan - 747	-	178,102	
TOTAL	7,069,070	11,294,320	

2.10.1 Security

- a) Deutsche Bank STL are secured by Secondary Charge over current assets and collateral securities already existing

with the bank.

- b) Car Loan from Saraswat Co-operative banks are secured against Hypothecation of vehicles.

2.10.2 Terms of Repayment

Particulars	Terms of Repayment	Terms of Repayment
i Deutsche Bank - STL	EMI	EMI
ii Saraswat Co-operative Bank Ltd - STL	-	EMI
iii Saraswat Car Loan - 746	EMI	EMI
iv Saraswat Car Loan - 747	EMI	EMI

Amount in Rs

2.11 SHORT TERM BORROWINGS

Particulars	As at 31st March, 2022	As at 31st March, 2021
a) Secured		
From Banks		

i	The Saraswat Co-operative Bank Ltd - O/D 20	140,735,390	127,160,443
ii	The Saraswat Co-operative Bank Ltd - O/D 137	87,676,742	88,375,872
iii	The Saraswat Co-operative Bank Ltd - O/D 267	48,797,350	49,163,337
iv	Deutsche Bank AG	65,448,293	60,380,084
		342,657,775	325,079,736

i Additional Cash Credit Facility of Rs 200 lacs was sanctioned by Saraswat Bank vide sanction letter dated 28.04.2021 for working capital purpose and the said amount was utilised to meet working capital requirements.

ii Deutsche Bank has increased credit facility limit from 600/- lacs to Rs 650/- lacs vide sanction letter dated 26.10.2021 for working capital requirements and additional sanctioned limit of Rs 50/- lacs was utilised for working capital purpose.

2.11.i Terms of Repayment

	Particulars	Terms of Repayment	Terms of Repayment
i	The Saraswat Co-operative Bank Ltd - O/D 20	on demand	on demand
ii	The Saraswat Co-operative Bank Ltd - O/D 137	on demand	on demand
iii	The Saraswat Co-operative Bank Ltd - O/D 267	on demand	on demand
iv	Deutsche Bank AG	on demand	on demand

2.11.ii Security

i Cash Credit from Saraswat Co-operative Bank Ltd are secured against Hypothecation of stock and debtors less creditors.

ii Saraswat Bank OD against property are secured by legal mortgage charge on property situated at Expo House, 150 Sheriff Devji Street, Mumbai - 400003

iii Saraswat Bank collateral security includes supplementary equitable / mortgage of Factory land and Building at A-10, MIDC, Murbad, Dist Thane - 421401, hypothecation of plant and machinery, pledge shares (1470721), flat mortgage, personal & corporate guarantee.

iv Cash Credit from Deutsche Bank AG are secured against immovable property situated at Colaba, Mumbai - 400 005

v Saraswat Bank STL are secured by Secondary Charge over current assets and collateral securities already existing with the bank.

b) Current Maturities of Long Term Borrowings

Particulars	As at	As at
	31st March, 2022	31st March, 2021
From Banks		
i Deutsche Bank - STL	3,808,986	1,202,846
ii Saraswat Co-operative Bank Ltd - STL	-	6,773,831
iii Saraswat Car Loan - 746	217,352	341,196
iv Saraswat Car Loan - 747	165,399	259,698
	4,191,737	8,577,571

c) Unsecured

Particulars	As at	As at
-------------	-------	-------

	31st March, 2022	31st March, 2021
i From Group Concern	56,637,268	57,896,984
ii From Others	237,995	1,594,462
	56,875,263	59,491,446
TOTAL	403,724,775	393,148,753

[612700] Notes - Income taxes

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

..(1)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Allowance for credit losses [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	31,36,318			31,36,318
Deferred tax liabilities	61,97,902	65,42,804		
Net deferred tax liability (assets)	30,61,584	65,42,804	-1,89,63,387	-31,36,318
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-34,81,220	-7,50,058		-31,36,318
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	-34,81,220	-7,50,058		-31,36,318
Increase (decrease) through business combinations, deferred tax liability (assets)		2,62,56,249		
Total increase (decrease) in deferred tax liability (assets)	-34,81,220	2,55,06,191		-31,36,318
Deferred tax liability (assets) at end of period	30,61,584	65,42,804	-1,89,63,387	-31,36,318

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

..(2)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Allowance for credit losses [Member]		Depreciation amortisation impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 liabilities			61,97,902	65,42,804
Net deferred tax liability (assets)	0	-2,62,56,249	61,97,902	65,42,804
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss			-3,44,902	-7,50,058
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			-3,44,902	-7,50,058
Increase (decrease) through business combinations, deferred tax liability (assets)	2,62,56,249			
Total increase (decrease) in deferred tax liability (assets)	2,62,56,249		-3,44,902	-7,50,058
Deferred tax liability (assets) at end of period	0	-2,62,56,249	61,97,902	65,42,804

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

..(3)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Depreciation amortisation impairment [Member]
	31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Net deferred tax liability (assets)	72,92,862
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	72,92,862

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of income tax [TextBlock]	Textual information (51) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	74,13,275	25,41,583
Adjustments for current tax of prior periods	14,21,414	21,33,408
Total current tax expense (income) and adjustments for current tax of prior periods	88,34,689	46,74,991
Total tax expense (income)	88,34,689	46,74,991
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	88,34,689	46,74,991
Total tax expense (income)	88,34,689	46,74,991

Textual information (51)

Disclosure of income tax [Text Block]

Income Tax

The Current year has been determined on the basis of Minimum Alternate Tax (MAT) liability under section 115 JB of the Income Tax Act, 1961 & as per normal provisions of Income Tax Act whichever is higher.

Deferred Tax reflect the current period timing differences between taxable income and accounting for the period and reversal of timing differences of earlier period. Deferred Tax Assets are recognized only to the extent that there is certainty that sufficient future income will be available to realize the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Details of loans [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Loans [Member]			
Classification of loans [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	76,41,972	1,02,72,367	76,41,972	1,02,72,367
Allowance for bad and doubtful loans	0	0	0	0
Total loans	76,41,972	1,02,72,367	76,41,972	1,02,72,367
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Other loans [Member]		Deposits with statutory authorities [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	76,41,972	1,02,72,367	0	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	76,41,972	1,02,72,367	0	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Other deposit assets [Member]		Other loans, others [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	76,41,972	1,02,72,367
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	76,41,972	1,02,72,367
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	10,17,59,640	7,37,14,084	10,17,59,640	7,37,14,084
Allowance for bad and doubtful loans	0	0	0	0
Total loans	10,17,59,640	7,37,14,084	10,17,59,640	7,37,14,084
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Other loans [Member]		Deposits with statutory authorities [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	10,17,59,640	7,37,14,084	2,40,96,750	1,99,93,138
Allowance for bad and doubtful loans	0	0	0	0
Total loans	10,17,59,640	7,37,14,084	2,40,96,750	1,99,93,138
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Other deposit assets [Member]		Other loans, others [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	7,76,62,890	5,37,20,946
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	7,76,62,890	5,37,20,946
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	76,38,090	75,05,340
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Deposit	Deposit
Other non-current assets, others	76,38,090	75,05,340

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	41,09,57,552	34,81,54,001	8,97,30,918	5,92,05,056
Mode of valuation			At Cost	At Cost

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Work-in-progress [Member]		Stores and spares [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	30,48,20,974	27,33,13,712	1,64,05,660	1,56,35,233
Mode of valuation	At Estimated Cost	At Estimated Cost	At Cost	At Cost

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
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	8,90,55,457	11,20,96,756	8,90,55,457	11,20,96,756
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	8,90,55,457	11,20,96,756	8,90,55,457	11,20,96,756
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in 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]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	13,73,82,423	14,36,29,627	13,73,82,423	14,36,29,627
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	13,73,82,423	14,36,29,627	13,73,82,423	14,36,29,627
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

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision other employee related liabilities	1,84,15,481	30,28,247
Total provisions for employee benefits	1,84,15,481	30,28,247
Provision for corporate tax [Abstract]		
Provision for other tax	74,13,275	10,51,473
Total provision for corporate tax	74,13,275	10,51,473
CSR expenditure provision	0	0
Other provisions	50,20,198	37,59,873
Total provisions	3,08,48,954	78,39,593

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (52) [See below]	
Advances, non-current	0	0
Total other non-current assets	76,38,090	75,05,340
Disclosure of inventories Explanatory [TextBlock]	Textual information (53) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	1,02,84,853	90,57,183
Other balances with banks	2,00,473	12,62,889
Total balance with banks	1,04,85,326	1,03,20,072
Cash on hand	4,22,441	4,22,229
Total cash and cash equivalents	1,09,07,767	1,07,42,301
Total cash and bank balances	1,09,07,767	1,07,42,301
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
Nature of other provisions	Textual information (54) [See below]	Textual information (55) [See below]
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
Current liabilities portion of share application money pending allotment	0	0

Textual information (52)

Disclosure of notes on trade receivables explanatory [Text Block]

As per Contract terms, retention period is ranging between 18 months - 60 months, hence Non Current Trade Receivables are also higher.

There is no significant risk involved as most of our parties are listed oil companies and timely recovery is assured.

Textual information (53)

Disclosure of inventories Explanatory [Text Block]

Raw Materials are purchased as per order specifications and consumed order wise. Our job cycle is 6 to 8 months hence all inventory are considered within 1 year and classified as Current Assets.

Textual information (54)

Nature of other provisions

Particulars	As at 31st March, 2022	As at 31st March, 2021	Provision for Employee Benefits	18,415,481	3,028,247
Provision for Income Tax	7,413,275	1,051,473	Other Provisions	5,020,198	3,759,873
	30,848,954	7,839,593			TOTAL

Textual information (55)

Nature of other provisions

Particulars	As at 31st March, 2022	As at 31st March, 2021	Provision for Employee Benefits	18,415,481	3,028,247
Provision for Income Tax	7,413,275	1,051,473	Other Provisions	5,020,198	3,759,873
	30,848,954	7,839,593			TOTAL

[401200] Notes - Additional disclosures on balance sheet

Details of shareholding pattern of promoters and public [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern of promoters and public [Axis]	Promoters [Member]			
	Classification based on nationality or origin [Member]		Indian [Member]	
Classification based on nationality or origin [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional balance sheet notes [Abstract]				
Details of shareholding pattern of promoters and public [Abstract]				
Details of shareholding pattern of promoters and public [LineItems]				
Number of shares held by Indian	[shares] 75,26,925	[shares] 75,26,925	[shares] 75,26,925	[shares] 75,26,925
Percentage of shares held by Indian	39.54%	39.54%	39.54%	39.54%
Number of shares held by body corporate	[shares] 53,05,000	[shares] 53,05,000	[shares] 53,05,000	[shares] 53,05,000
Percentage of shares held by body corporate	27.87%	27.87%	27.87%	27.87%
Total number of shares	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925	[shares] 1,28,31,925
Total of percentage shares	67.41%	67.41%	67.41%	67.41%

Details of shareholding pattern of promoters and public [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern of promoters and public [Axis]	Public shareholding [Member]			
	Classification based on nationality or origin [Member]		Indian [Member]	
Classification based on nationality or origin [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional balance sheet notes [Abstract]				
Details of shareholding pattern of promoters and public [Abstract]				
Details of shareholding pattern of promoters and public [LineItems]				
Number of shares held by Indian	[shares] 59,14,538	[shares] 58,99,944	[shares] 59,14,538	[shares] 58,99,944
Percentage of shares held by Indian	31.07%	30.99%	31.07%	30.99%
Number of shares held by non-resident Indian	[shares] 1,12,544	[shares] 94,129	[shares] 1,12,544	[shares] 94,129
Percentage of shares held by non-resident Indian	0.59%	0.49%	0.59%	0.49%
Number of shares held by mutual funds	[shares] 400	[shares] 400	[shares] 400	[shares] 400
Percentage of shares held by mutual funds	0.00%	0.00%	0.00%	0.00%
Number of shares held by body corporate	[shares] 1,76,993	[shares] 2,09,902	[shares] 1,76,993	[shares] 2,09,902
Percentage of shares held by body corporate	0.93%	1.10%	0.93%	1.10%
Number of shares held by others	[shares] 0	[shares] 100	[shares] 0	[shares] 100
Percentage of shares held by others	0.00%	0.00%	0.00%	0.00%
Total number of shares	[shares] 62,04,475	[shares] 62,04,475	[shares] 62,04,475	[shares] 62,04,475
Total of percentage shares	32.59%	32.59%	32.59%	32.59%

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (56) [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 shareholding pattern of promoters and public [Abstract]		
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	22,33,50,740	21,78,24,445
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	9,37,77,000	9,40,23,000
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 (56)

Disclosure of additional balance sheet notes explanatory [Text Block]

2.21.i	a) Estimated amount of Contract remaining to be executed on Capital Account and not provided for	-	-
	b) O/s. Bank Guarantee	63,793,404	46,779,985
2.21.ii	Contingent Liabilities not provided for:		
	1) Claims against the Company not acknowledge as debts.	Nil	Nil
	2) Bank Guarantee	91,206,596	108,220,015
2.22	Sales considered in Profit and Loss Account is net of taxes and duties for current year whereas gross revenue was considered till earlier years.		
2.23.i	The Company does not have dealings in crypto currencies.		
2.23.ii	No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.		
2.24	Expenditure in Foreign Currency on account of		
	Travelling	-	-
	Import Purchase	-	624,064
2.25	Earnings in Foreign Exchange, if any is by way of Exports of Goods.		
2.26	Based on the available information regarding supplier who is Small Scale Industrial Undertakings the Company has furnished MSME details and filed returns. However, the Company has not received any claim from any party for payment of any interest.		
		2021-22	2020-21
	Trade Payable due to		

Micro and Small Enterprise	3,163,126	1,680,474
Other than Micro and Small Enterprise	133,481,816	112,114,307

2.27 The Company has borrowings from banks on the basis of security of Current Assets for which the Company has to submit stock statements on a monthly basis. There are no material discrepancies to be disclosed in the statements filed with the bankers.

2.28 Unsecured Loans, Debtors or Creditors balances are subject to confirmation.

2.29 The Company has started making provision in respect of liability for gratuity & earned leave due to employees as required by IND AS 19 of the ICAI from the current year. The Company has not yet set aside any fund for gratuity / earned leave benefits but is in process and will contribute in the near future.

2.30 The Company is principally engaged in Metal fabrication and is managed as one entity governed by the same set of risks and return, hence there are no separate reportable segment as per IND AS 108 on Segmental Reporting issued by the Institute of Chartered Accountant of India.

2.33 Ratios:

Ratios	2021-22	2020-21
Current Ratio	1.22	1.26
Debt Equity Ratio	1.84	1.86
Debt Service Coverage Ratio	1.13	1.23

Return on Equity	0.02	(0.11)
Inventory Turnover	1.53	1.06
Trade Receivable Turnover (days)	121.13	167.78
Trade Payable Turnover (days)	151.92	159.63
Net Capital Turnover	3.25	2.21
Net Profit Turnover	0.76	(5.01)
Return on Capital Employed	0.23	0.21

2.33 Auditors Remuneration:

	Amount in Rs	
	2021-22	2020-21
	(Rs.)	(Rs.)
Audit Fees for Statutory/Tax Audit	200,000	200,000

Audit Fees for GST Audit	200,000	100,000
Fees for Other Services	152,500	40,000

2.34 Managerial Remuneration paid/payable to Directors:

Amount in Rs

Managing/Whole-Time/Marketing Directors

- Salaries	1,200,000	1,125,806
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2.35 Factory Land & Building situated at A/10, MIDC, Murbad, Dist Thane - 421401 is owned in the name of the Company & the Company pays rent to Murtuza S Mewawala & others for office situated at Expo House, 150 Sheriff Devji Street, Mumbai - 400 003.

2.36 Figures of the previous year have been regrouped and rearranged wherever necessary.

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (57) [See below]	Textual information (58) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (59) [See below]	

Textual information (57)

Disclosure of revenue [Text Block]

1.3 Revenue Recognitions:

- A) Revenue from sale of goods in the ordinary course of business is recognised when the property in the goods or all significant risk and reward of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognised as revenue are net of taxes and duties and the Company has done transition of gross revenue recognition to net in the current year.
- B) Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

Textual information (58)

Disclosure of revenue [Text Block]

1.3 Revenue Recognitions:

- A) Revenue from sale of goods in the ordinary course of business is recognized when the property in the goods or all significant risk and reward of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognized as revenue are inclusive of excise duties and sales tax.
- B) Sales include billing of Project work on the basis of stipulations specified in each contract. Thus the company does not follow IND AS 108 as laid down by Institute of Chartered Accountant of India.
- C) Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

Textual information (59)

Description of accounting policy for recognition of revenue [Text Block]

Revenue Recognitions:

- A. Revenue from sale of goods in the ordinary course of business is recognised when the property in the goods or all significant risk and reward of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognised as revenue are net of taxes and duties and the Company has done transition of gross revenue recognition to net in the current year.
- B. Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

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

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

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

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (60) [See below]	Textual information (61) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (60)

Disclosure of employee benefits [Text Block]

Employee Benefit Expenses:-

The Company pays gratuity to the employees who have completed five years of service at the time of retirement / resignation. The gratuity is paid @15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972. The liability in respect of gratuity and other post employment benefits is calculated using the Projected Unit Credit (PUC) Method and spread over the period during which the benefit is expected to be derived from employees services.

The Company has the policy of accounting gratuity and leave encashment liability on cash basis till earlier years. From the current year the Company has started provision of gratuity and leave encashment to meet all the disclosures and reporting obligations as per Ind AS-19.

Remeasurement of gains and losses arising from adjustments and changes in actuarial assumptions are recognised in the period in which they occur in Other Comprehensive Income.

Amount in Rs

The Company has started making provision in respect of liability for gratuity & earned leave due to employees as required by IND AS 19 of the ICAI from the current year. Since the Company has not made any provision in earlier years, all costs attributable to gratuity and earned leave for earlier years are provided in the current year.

The Company has not yet set aside any fund for gratuity / earned leave benefits but is in process and will contribute in the near future.

As per Indian Accounting Standard - 19 - "Employee Benefits", the Disclosures are as follows:

Defined Benefit Cost

i) Reconciliation of Opening and Closing balances of Defined Benefit Obligations

Particulars	Year ended 31st March, 2022	
	Gratuity	Leave Encashment
Opening Defined Benefit Obligation Liability	5,314,916	3,813,150
Current Service Cost	365,103	717,233
Interest Cost	345,791	264,907
Actuarial loss/(gain) due to change in assumptions	(83,150)	(83,612)
Actuarial loss/(gain) due to plan experience	508,097	111,175
Closing Defined Benefit Obligation Liability	6,450,757	4,822,853

ii) Reconciliation of Fair Value of Assets and Obligations

Year ended 31st

Particulars	March, 2022	
	Gratuity	Leave Encashment
	31st March, 2022	
Present Value of Defined Benefit Obligation	6,450,757	4,822,853
Fair Value of Plan Assets	-	-
Amount recognised in Balance Sheet Surplus/(Deficit)	(6,450,757)	(4,822,853)

iii) Expenses recognised during the year

Particulars	Year ended 31st March, 2022	
	Gratuity	Leave Encashment
a) In Income Statement		
Current Service Cost	365,103	717,233
Interest Cost	345,791	264,907
Actuarial gain/loss	-	27,563

Return on Plan Assets	-	
Earlier Years Cost	5,314,916	3,813,150
Net Cost	6,025,810	4,822,853
b) In Other Comprehensive Income		
Actuarial gain/loss	(424,947)	-
Return on Plan Assets	-	-
Net (Income)/Expenses	(424,947)	-
iv) Actuarial Assumptions		
Particulars	Year ended 31st March, 2022	
	Gratuity	Leave Encashment
Discount Rate (p.a.)	6.29%	6.35%

Expected Rate of Return on Plan Assets (p.a.)	-	
Rate of Escalation in Salary (p.a.)	5%	5%

The estimates of Rate of Escalation in Salary considered in actuarial valuation take into account inflation, seniority, promotion and other relevant factors including supply and demand in the employment market.

- v) The Plan is subject to various risks such as Interest Risk, Longevity Risk, Salary Risk etc.

Textual information (61)

Disclosure of employee benefits [Text Block]

1.3 Retirement Benefits:-

- A) Retirement benefit in the form of provident fund are accounted on accrual basis.
- B) The Company has accounted gratuity & leave encashment liability on cash basis.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

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

[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 INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	HASANAIN SHAUKATALI MEWAWALA	MURTUZA SHAUKATALI MEWAWALA	FATEMA MOHAMEDALI BUNDEALLY	VENKATESWARAN MANICKAM CHITTOOR
Director identification number of key managerial personnel or director	00125472	00125534	09101639	02532306
Permanent account number of key managerial personnel or director	ALVPM7448J		BFTPB7948K	AAAPV9351M
Date of birth of key managerial personnel or director	20/08/1978	23/06/1975	19/02/1983	16/09/1962
Designation of key managerial personnel or director	Managing Director	Other Non Executive Director	Independent Director	Independent Director
Qualification of key managerial personnel or director	B.COM	BBA	M.A	B.E
Shares held by key managerial personnel or director	[shares] 21,12,334	[shares] 24,32,621	[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	12,00,000	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	12,00,000	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	12,00,000	0	0	0

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	5	6	7
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	S A Y A D A MUKADAM	Murtuza Shaukatali Mewawala	Nidhi Ujjaval Desai
Director identification number of key managerial personnel or director	09602925		
Permanent account number of key managerial personnel or director	BAKPM1669N	AAFPM7594Q	BAFPD7506N
Date of birth of key managerial personnel or director	23/09/1971	23/06/1975	06/03/1988
Designation of key managerial personnel or director	Independent Director	CFO	Company Secretary
Qualification of key managerial personnel or director	B. Ed	BBA	CS
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	0	0	1,80,000
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	0	0	1,80,000
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	0	0	1,80,000

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	10,31,90,632	8,02,92,301
Revenue from sale of services	62,32,36,081	40,14,36,149
Total revenue from operations other than finance company	72,64,26,713	48,17,28,450
Total revenue from operations	(A) 72,64,26,713	(B) 48,17,28,450
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	3,67,543	6,45,313
Interest on other current investments	23,106	0
Total interest income on current investments	3,90,649	6,45,313
Total interest income	3,90,649	6,45,313
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	5,000	0
Total dividend income non-current investments	5,000	0
Total dividend income	5,000	0
Other non-operating income [Abstract]		
Interest on income tax refund	(C) 42,10,602	(D) 7,47,217
Total other non-operating income	42,10,602	7,47,217
Total other income	46,06,251	13,92,530
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	57,282	1,21,847
Total interest expense non-current loans	57,282	1,21,847
Interest expense current loans [Abstract]		
Interest expense current loans, banks	3,57,50,668	3,43,79,205
Total interest expense current loans	3,57,50,668	3,43,79,205
Interest expense borrowings	(E) 34,68,027	(F) 28,86,967
Other interest charges	7,42,072	28,61,327
Total interest expense	4,00,18,049	4,02,49,346
Other borrowing costs	(G) 0	(H) 1,25,500
Total finance costs	4,00,18,049	4,03,74,846
Employee benefit expense [Abstract]		
Salaries and wages	6,50,33,666	5,61,08,588
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	1,45,58,629	29,98,992
Total contribution to provident and other funds	1,45,58,629	29,98,992
Staff welfare expense	11,80,892	7,33,922
Total employee benefit expense	8,07,73,187	5,98,41,502
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	53,14,961	55,88,095
Total depreciation, depletion and amortisation expense	53,14,961	55,88,095
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	5,40,257	13,48,995

Power and fuel	21,57,219	23,94,550
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	(I) 1,82,83,184	(J) 2,61,09,964
Total rates and taxes excluding taxes on income	1,82,83,184	2,61,09,964
Subscriptions membership fees	3,99,616	77,500
Telephone postage	4,49,221	1,49,541
Printing stationery	2,65,122	2,18,121
Travelling conveyance	6,68,426	4,12,645
Legal professional charges	59,65,650	50,66,969
Vehicle running expenses	1,25,91,183	11,01,451
Safety security expenses	(K) 20,02,180	(L) 10,28,153
Directors sitting fees	0	0
Cost repairs maintenance other assets	3,58,071	2,76,383
Cost transportation [Abstract]		
Cost other transporting	(M) 1,30,42,387	(N) 18,20,894
Total cost transportation	1,30,42,387	18,20,894
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Site labour supervision cost contracts	28,33,22,085	5,94,54,439
Hire charges assets contracts	49,05,951	24,77,604
Total contract cost	28,82,28,036	6,19,32,043
Payments to auditor [Abstract]		
Payment for audit services	4,00,000	3,00,000
Total payments to auditor	4,00,000	3,00,000
CSR expenditure	0	0
Miscellaneous expenses	94,60,517	88,01,830
Total other expenses	35,48,11,069	11,10,39,039
Current tax [Abstract]		
Current tax pertaining to previous years	14,21,414	21,33,408
Current tax pertaining to current year	74,13,275	25,41,583
Total current tax	88,34,689	46,74,991

Footnotes

(A) * The amount recognised as revenue are net of taxes and duties in the current year and the Company has done transition of gross revenue recognition to net in the current year.

(B) * The amount recognised as revenue are net of taxes and duties in the current year and the Company has done transition of gross revenue recognition to net in the current year.

(C) GST Refund : 0 VAT /CST Refund : 4210602

(D) GST Refund : 198281 VAT /CST Refund : 548936

(E) Bank Charges & Commission : 3147442 Processing Fees : 320585

(F) Bank Charges & Commission : 2253168 Processing Fees : 633799

(G) Brokerage & Commission : 0

(H) Brokerage & Commission : 125500

(I) Duties & Taxes : 15092629 Rent, Rates & Taxes : 3190555

(J) Duties & Taxes : 24562973 Rent, Rates & Taxes : 1546991

(K) Inspection Fees : 43000 Testing Fees : 1959180

(L) Inspection Fees : 31000 Testing Fees : 997153

(M) Carriage Inward : 8870884 Carriage Outward : 4171503

(N) Carriage Inward : 1116324 Carriage Outward : 704570

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	1,09,07,767	1,07,42,301	1,04,90,987
Cash and cash equivalents	1,09,07,767	1,07,42,301	
Income taxes paid (refund), classified as operating activities	88,34,689	46,74,992	
Total income taxes paid (refund)	88,34,689	46,74,992	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of work-in-progress	-3,15,07,262	-87,16,948
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,15,07,262	-87,16,948
Domestic sale manufactured goods	10,31,90,632	8,02,92,301
Total domestic turnover goods, gross	10,31,90,632	8,02,92,301
Total revenue from sale of products	10,31,90,632	8,02,92,301
Domestic revenue services	62,32,36,081	40,14,36,149
Total revenue from sale of services	62,32,36,081	40,14,36,149
Gross value of transaction with related parties	9,37,77,000	9,40,23,000
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in INR

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

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in INR

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

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

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

[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in INR

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

Categories of related parties [Axis]	Associates [Member]			
	1		2	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Expo Projects Engineering Services Private Limited	Expo Projects Engineering Services Private Limited	K. S. Shivji & Company	K. S. Shivji & Company
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAACE8335K	AAACE8335K	AAAFK6787C	AAAFK6787C
Description of nature of transactions with related party	Short Term Borrowing	Short Term Borrowing	Short Term Borrowing, Loan & Advances and Deposits.	Short Term Borrowing, Loan & Advances and Deposits.
Description of nature of related party relationship	Associate Concern	Associate Concern	Associate Concern	Associate Concern
Related party transactions [Abstract]				
Other related party transactions expense	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	47,07,000	96,31,000	2,14,000	2,14,000
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 INR

Categories of related parties [Axis]	Associates [Member]		Key management personnel of entity or parent [Member]	
	3		4	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Expo Inida Agencies	Expo Inida Agencies	Hasanain Mewawala S.	Hasanain Mewawala S.
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAFE2320H	AAAFE2320H	ALVPM7448J	ALVPM7448J
Description of nature of transactions with related party	Short Term Borrowing, Loan & Advances and Deposits. Creditors for expenses.	Short Term Borrowing, Loan & Advances and Deposits. Creditors for expenses.	Managerial Remuneration	Managerial Remuneration
Description of nature of related party relationship	Associate Concern	Associate Concern	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Services received related party transactions			12,00,000	11,26,000
Other related party transactions expense	3,59,41,000	3,50,00,000	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	2,81,46,000	2,81,35,000	42,84,000	44,47,000
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 INR

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	5		7	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sajeda H. Mewawala	Sajeda H. Mewawala	Murtuza S. Mewawala	Murtuza S. Mewawala
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AMFPM7784G	AMFPM7784G	AAFPM7594Q	AAFPM7594Q
Description of nature of transactions with related party	Short Term Borrowing	Short Term Borrowing	Short Term Borrowing	Short Term Borrowing
Description of nature of related party relationship	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Other related party transactions expense	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	1,56,24,000	1,18,35,000
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]

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Shahida Mewawala S.	Shahida S. Mewawala
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AFSPM8222K	AFSPM8222K
Description of nature of transactions with related party	Short Term Borrowing	Short Term Borrowing
Description of nature of related party relationship	Relative of Key Managerial Personnel	Relative of Key Managerial Personnel
Related party transactions [Abstract]		
Other related party transactions expense	0	0
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	36,60,000	36,36,000
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]	Textual information (62) [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	No	No

Textual information (62)

Disclosure of related party [Text Block]

2.31	Related Party Disclosures: -
A	Names of Related Parties and description of relationship: -
I	Associate companies
	Expo India Agencies
	Expo Project Engineering Services Pvt Ltd
	Arabesque Investments Private Ltd
	Bianca Investments Private Ltd
	K. S. Shivji & Company
II	Key management personnel and relatives
	Mr. Murtuza S. Mewawala
	Mr. Hasanain

S. Mewawala

Mrs. Shahida
S. MewawalaMrs. Sajeda
H. Mewawala

B

Nature of
transaction
with
Associates
and Key
Management
Personnel

Rs in lacs

	Nature of transactions	Associate Companies	Key Managerial Personnel	Total
i	Managerial Remuneration	-	12.00	12.00
		-	(11.26)	(11.26)
ii	Short Term Borrowings	330.68	235.68	566.36
		(379.79)	(199.18)	(578.97)
iii	Creditors for Expenses	359.41	-	359.41
		(350.00)	-	(350.00)

2.31 (B)

Disclosures
in Respect of
Related Party
Transactions

Rs in lacs

	Particulars	Relationship	2021-22	2020-21
i	Managerial Remuneration			
	Mr. Hasanain S. Mewawala	Key Managerial Person'	12.00	11.26
ii	Short Term Borrowings			
	Expo India Agencies	Associate Concern	281.46	281.35
	Expo Project Engg. Services Pvt Ltd	Associate Concern	47.08	96.31
	Hasnain Mewawala	Key Managerial Person'	42.84	44.47
	K. S. Shivji & Co.	Associate Concern	2.14	2.14
	Murtuza Mewawala	Key Managerial Person'	156.24	118.35
	Shahida S.Mewawala	Key Managerial Person'	36.60	36.36
iii	Creditors for Expenses			
	Expo India Agencies	Associate Concern	359.41	350.00
	Expo Project Engg. Services Pvt Ltd	Associate Concern	-	-

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of other provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Provision for taxes other than income tax [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of other provisions [Abstract]			
Disclosure of other provisions [Line items]			
Reconciliation of changes in other provisions [Abstract]			
Changes in other provisions [Abstract]			
Additional provisions, other provisions [Abstract]			
New provisions, other provisions	12,60,325	37,59,873	
Total additional provisions, other provisions	12,60,325	37,59,873	
Total changes in other provisions	12,60,325	37,59,873	
Other provisions at end of period	50,20,198	37,59,873	0

Disclosure of contingent liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Contingent liability for guarantees [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	B A N K GURANTEE	BANK GURANTEE
Estimated financial effect of contingent liabilities	9,12,06,596	10,82,20,015

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
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 INR

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

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

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

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (63) [See below]	
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

Textual information (63)**Disclosure of earnings per share [Text Block]**

Earning per share :

In determining the earning per share, the company considers the net profit after tax and post tax effect of any extra ordinary/exceptional item is shown separately. The number of shares considered in computing basic earning per share is the weighted average number of shares outstanding during the year.

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

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