

**AMRUT DREDGING AND SHIPPING LIMITED**  
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

**[400100] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2019<br/>to<br/>31/03/2020</b>   | <b>01/04/2018<br/>to<br/>31/03/2019</b> |
|--|---|---|
| Name of company  | AMRUT DREDGING AND SHIPPING LIMITED   |   |
| Corporate identity number  | U67120GJ1995PLC025194   |   |
| Permanent account number of entity   | AABCA8006G  |   |
| Address of registered office of company  | "GANDHI HOUSE"<br>SHANTINIKETAN<br>SOCIETY,KOTECHA CHOWK<br>KALAWAD ROAD, RAJKOT<br>RAJKOT Rajkot GJ 360005<br>IN |   |
| Type of industry   | Commercial and<br>Industrial  |   |
| Registration date  | 27/03/1995  |   |
| Category/sub-category of company   | Company limited by<br>shares and Non-govt<br>company  |   |
| Whether company is listed company  | No  |   |
| Number of employees in the company at the end of the financial Year                                    | [pure] 12   |   |
| Whether company has published sustainability report for the financial Year                             | No  |   |
| Date of board meeting when final accounts were approved  | 07/09/2020  |   |
| Period covered by financial statements   | 01/04/2019-31/03/2020   | 01/04/2018 to 31/03/2019                |
| Date of start of reporting period  | 01/04/2019  | 01/04/2018                              |
| Date of end of reporting period  | 31/03/2020  | 31/03/2019                              |
| 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)          | "GANDHI HOUSE"<br>SHANTINIKETAN<br>SOCIETY,KOTECHA CHOWK<br>KALAWAD ROAD, RAJKOT GJ<br>360005 IN                  |   |
| Name of city of place of maintenance of computer servers (storing accounting data)                     | RAJKOT  |   |
| Name of state/ union territory of place of maintenance of computer servers (storing accounting data)   | GUJARAT   |   |
| Pin code of place of maintenance of computer servers (storing accounting data)                         | 360005  |   |
| Name of district of place of maintenance of computer servers (storing accounting data)                 | RAJKOT  |   |
| ISO country code of place of maintenance of computer servers (storing accounting data)                 | 91  |   |
| 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)       | 2813291009  |   |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Types of principal product or services [Axis]                       | Column 1                                |
|---|---|
|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
| 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                      | 9965                                    |
| Description of product or service category                          | W A T E R<br>TRANSPORTATION             |
| Turnover of product or service category                             | 18,30,08,814                            |
| Highest turnover contributing product or service (ITC 8 digit) code | 99652131                                |
| Description of product or service                                   | Dredging and<br>Shipping                |
| Unit of measurement of highest contributing product or service      | NA                                      |
| Turnover of highest contributing product or service                 | 18,30,08,814                            |
| Quantity of highest contributing product or service in UoM          | [pure] 0                                |

**[400400] Disclosures - Directors report****Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]                        | Column 1                                |
|--|---|
|  | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
| Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]  |   |
| Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems] |   |
| Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report                               | Textual information<br>(1) [See below]  |
| Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report         | Textual information<br>(2) [See below]  |

**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Material contracts/arrangements/transactions at arm's length basis [Axis]                             | Column 1  |
|---|---|
|   | <b>01/04/2019<br/>to<br/>31/03/2020</b>   |
| Name of related party   | ANIL GANDHI<br>HUF  |
| Nature of related party relationship  | Director or his<br>relative   |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract]              |   |
| Details of material contracts/arrangements/transactions at arm's length basis [LineItems]             |   |
| Name of related party   | ANIL GANDHI<br>HUF  |
| Nature of related party relationship  | Director or his<br>relative   |
| Description of nature of material contracts/arrangements/transactions with related party              | Payment of office<br>Rent for use of<br>property as a<br>Registered office of<br>the Company. |
| Duration of material contracts/arrangements/transactions with related party                           | 12 MONTHS w.e.f.<br>1ST April, 2019 to<br>31st March, 2020                                    |
| Dates of approval of material contracts/arrangements/transactions with related party by board         | 30/04/2019  |
| Whether approval taken from board for material contracts/arrangements/transactions with related party | Yes   |
| Amount paid as advances if any for material contracts/arrangements/transactions with related party    | 0   |

**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Directors signing board report [Axis]                 | Column 1                                |
|---|---|
|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
| 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                                | PAVAN                                   |
| Middle name of director                               | ANILBHAI                                |
| Last name of director                                 | GANDHI                                  |
| Designation of director                               | Managing Director                       |
| Director identification number of director            | 02007735                                |
| Date of signing board report                          | 07/09/2020                              |

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2019<br/>to<br/>31/03/2020</b>   |
|--|---|
| Disclosure in board of directors report explanatory [TextBlock]  | Textual information (3)<br>[See below]  |
| Description of state of companies affair   | The Company is engaged in the business of Dredging and Shipping, and there has been no change in the business of the Company during the Financial Year 2019-20. |
| Disclosure relating to amounts if any which is proposed to carry to any reserves   | The company has not transferred any amount to the reserves from the profit for the financial year 2019-20.  |
| Disclosures relating to amount recommended to be paid as dividend  | Textual information (4)<br>[See below]  |
| Details regarding energy conservation  | Textual information (5)<br>[See below]  |
| Details regarding technology absorption  | Textual information (6)<br>[See below]  |
| Details regarding foreign exchange earnings and outgo  | Textual information (7)<br>[See below]  |
| Disclosures in director's responsibility statement   | Textual information (8)<br>[See below]  |
| Details of material changes and commitment occurred during period affecting financial position of company  | No Significant material event occurred during the year.   |
| Particulars of loans guarantee investment under section 186 [TextBlock]  | Textual information (9)<br>[See below]  |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]  | Textual information (10)<br>[See below]   |
| Whether there are contracts/arrangements/transactions not at arm's length basis  | No  |
| Whether there are material contracts/arrangements/transactions at arm's length basis   | Yes   |
| Date of board of directors' meeting in which board's report referred to under section 134 was approved   | 07/09/2020  |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock]   | Textual information (11)<br>[See below]   |
| Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]   | Textual information (12)<br>[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 (13)<br>[See below]   |
| Disclosure of statement on development and implementation of risk management policy [TextBlock]  | Textual information (14)<br>[See below]   |
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]                             | Textual information (15)<br>[See below]   |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]   |   |
| Disclosure of financial summary or highlights [TextBlock]  | Textual information (16)<br>[See below]   |
| Disclosure of change in nature of business [TextBlock]   | There is no change in the nature of business of the company during the year.  |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]  | Textual information (17)<br>[See below]   |
| Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]                            | NOT APPLICABLE  |
| Details relating to deposits covered under chapter v of companies act [TextBlock]  | Textual information (18)<br>[See below]   |
| Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]  | NOT APPLICABLE  |
| Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock] | Textual information (19)<br>[See below]   |
| Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]   | Textual information (20)<br>[See below]   |

|  |   |
|--|---|
| Disclosure of appointment and remuneration of managerial personnels<br>[TextBlock] | Textual information (21)<br>[See below] |
| Number of meetings of board  | [pure] 0                                |

## Textual information (1)

### **Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report**

? Although accounting standard AS-15 relating to provision for leave encashment benefit on retirement of employees is mandatory, the Company has not made any provision for the same in its accounts for the year. As per explanation given to us by management of company, quantum of such liability is not ascertainable. In view of the same, the effect of such non-provision cannot be stated by Auditor.

## Textual information (2)

### **Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report**

The directors of company have taken in to consideration the observations made by the auditors in that report and have decided to take necessary preventive measures in the current financial year to avoid repeated violations.

## Textual information (3)

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

#### DIRECTORS' REPORT

To,

The Members,

M/S AMRUT DREDGING AND SHIPPING LIMITED

Your Directors have pleasure in presenting their 26th Annual Report on the business and operations of your Company and the accounts for the Financial Year ended MARCH 31, 2020.

#### 1. PERFORMANCE OF THE COMPANY :

The Company's financial performance, for the year ended March 31st 2020.

| PARTICULARS                                       | 2019-20<br>(Rs. In Lacs) | 2018-19<br>(Rs. In Lacs) |
|---|--------------------------|--------------------------|
| Sales   | 1830.09                  | 1505.14                  |
| Other income                                      | 53.99                    | 22.25                    |
| Total Income                                      | 1884.08                  | 1527.39                  |
| Depreciation                                      | 156.71                   | 159.34                   |
| Other expenses                                    | 406.18                   | 740.48                   |
| Total Expenses                                    | 1808.80                  | 1457.98                  |
| Profit/( Loss) Before Extraordinary Items And Tax | 75.28                    | 69.41                    |
| Profit/(Loss) before Tax                          | 75.28                    | 69.41                    |
| Tax Expenses                                      | 3.14                     | 0                        |
| Profit/(loss) after tax                           | 72.14                    | 69.41                    |

|                   |      |      |
|-------------------|------|------|
| Earning per share | 1.09 | 1.09 |
|-------------------|------|------|

(Rs. in Lakhs)

**Highlights of the Company's Performance:**

Ø The Company has earned total income of Rs. 18,84,08,343/- in the Financial Year 2019-20 which was Higher by Rs. 3,56,69,574/- against total income of immediately preceding financial year amounting to Rs. 15,27,38,769/-.

Ø During the year your Company has earned net profit before tax of Rs. 75,28,323/- which shows an increase in profit by Rs. 5,87,424/- as compared to net profit of immediately preceding financial year amounting to Rs. 69,40,899/-.

**Comparison with the data of immediately preceding financial year:**

| Particulars             | Change In Amount              | Effect in term of % |
|-------------------------|-------------------------------|---------------------|
| Revenue from operations | Increase by Rs. 3,24,95,067/- | 21.59%              |

|               |                               |        |
|---------------|-------------------------------|--------|
| Total Revenue | Increase by RS. 3,56,69,574/- | 23.35% |
| Net Worth     | Increase by RS. 3,06,47,170/- | 9.56%  |

## 2. DIVIDEND:

During the year under review the company had declared the interim dividend of 3% (Rs. 0.30 per share) on paid up Equity Share Capital of the Company in the Board Meeting held on 21st March, 2020 to those equity shares whose names appear in the Register of Members of the Company as on 21st March, 2020

Keeping the declaration of Interim Dividend in view and taking into account the prevailing economic situation and the need of resources for future expansion and growth of the Company, your Directors has not recommended the declaration of the Final Dividend for the Financial Year 2019-2020

## 3. THE AMOUNTS, IF ANY, WHICH IT PROPOSES TO CARRY TO ANY RESERVES;

The company has not transferred any amount to the reserves from the profit for the financial year 2019-20.

## 4. STATE OF AFFAIRS:

The Company is engaged in the business of Dredging and Shipping, and there has been no change in the business of the Company during the Financial Year 2019-20.

## 5. IMPACT OF COVID-19

The business of the Company has been adversely affected due to lockdown announced by Government due to spread of COVID -19 pandemic worldwide during the last quarter of financial year 2019-20. The Company is closely monitoring it and it is expected that the business situation would normalize in upcoming period. Further, the Company is taking all the necessary precautions & safety measures as required and directed by the Government.

## 6. DIRECTORS AND KEY MANAGERIAL PERSONNEL :

During the Financial Year 2019-20, the Composition of Board of Directors as under:

| SR. NO. | NAME OF DIRECTORS | DESIGNATION | CHANGE DURING THE YEAR 2019-20 |
|---------|-------------------|-------------|--------------------------------|
|---------|-------------------|-------------|--------------------------------|



|    |                             |                      |                              |
|----|-----------------------------|----------------------|------------------------------|
| 1. | MR. AMRUTLAL J. GANDHI      | DIRECTOR             | -                            |
| 3. | MR. PAVAN A. GANDHI         | MANAGING DIRECTOR    | -                            |
| 4. | MS. PARI ANIL GANDHI*       | DIRECTOR& CFO        | <sup>a</sup> CFO- 30/04/2019 |
| 5. | MR. MANOJ H. LOTIA          | INDEPENDENT DIRECTOR | -                            |
| 6. | MR. BANSHI DHAR MISHRA      | INDEPENDENT DIRECTOR | -                            |
| 7. | MR. HASMUKH RAMBHAJ PATEL** | COMPANY SECRETARY    | <sup>a</sup> CS-01/07/2019   |
| 8. | MRS. PRITI GANDHI#          | DIRECTOR             | <sup>a</sup> 16/05/2019      |

Pursuant to the Provisions Section 152 (6) of the Companies Act, 2013, Mr. AmrutlalJivandas Gandhi, Director of the Company retires by rotation at the ensuing Annual General Meeting and being eligible, offer himself for reappointment.

(#) Mrs. Priti Gandhi ceased from the post of directorship of the Company with effect from 16th May, 2019.

(\*) Ms. Pari Anil Gandhi has been appointed as a CFO of the Company with effect from 30th April, 2019.

(\*\*)Mr. Hasmukh Rambhai Patel , a member of ICSI has been appointed as the Company Secretary of the Company with effect from 01st July, 2019

Mr. Pavan Gandhi who was appointed as a Managing Director of the Company for a period of Five Year on 27th August 2015, is proposed to be re-appointed as a Managing Director in the Ensuing Annual General Meeting for the further period of Five Year with effect from 31st December, 2020.

The Company has received necessary declarations from each of the Independent Director that they continue to meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and that they are not debarred from holding the office of director.

All the Independent Directors have confirmed that they are in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs

#### 7. INTERNAL FINANCIAL CONTROL :

In our opinion, the Company has maintained in all respects an adequate Internal Financial Control over financial reporting and such Internal Financial Control over financial reporting were operating effectively as at 31STMarch, 2020 Based On The Internal Financial Controls Over Financial Reportingcriteria established by the Company.

#### 8. DEPOSITS :

Your Company has not accepted any deposits from the public within the provisions of Section 73 to 76 of the Companies Act, 2013. Hence, the disclosures required as per Rule 8(5)(v)&(vi) of the Companies (Accounts) Rules, 2014, read with Section 73 to 76 of the Companies Act, 2013 are not applicable to your Company.

Your company has raised an amount of Unsecured Loan of Rs. 7033204 /- from its Directors and an amount of Rs. 5756500 /- was repaid during the year under review. The details regarding the same are given below:

| Sr.No. | Name Of Director    | Loan Accepted During the Year | Repayment During the Year | Outstanding as on 31.03.2020 |
|--------|---------------------|-------------------------------|---------------------------|------------------------------|
| 1      | Mr. Amrutlal Gandhi | 4356714                       | 2500000                   | 3306714                      |
| 2      | Mr. Pavan Gandhi    | 2676490                       | 3256500                   | 1658900                      |
|        | TOTAL               | 7033204                       | 5756500                   | 4965614                      |

#### 9. MEETING OF BOARD OF DIRECTORS:

During the year 14 (Fourteen) Meetings of Board of Directors of the Company were convened and held. All the meetings were scheduled and held as follows:

| S.no | Date of Meeting     | No. of Board Meeting | No of Director Attended / No of Director entitled to attend |
|------|---------------------|----------------------|---|
| 1.   | 30th April 2019     | 2019-20/1            | 5/5   |
| 2.   | 10th May 2019       | 2019-20/2            | 5/5   |
| 3.   | 10th June 2019      | 2019-20/3            | 5/5   |
| 4.   | 24th June 2019      | 2019-20/4            | 5/5   |
| 5.   | 26th June 2019      | 2019-20/5            | 5/5   |
| 6.   | 01st July 2019      | 2019-20/6            | 5/5   |
| 7.   | 07th September 2019 | 2019-20/7            | 5/5   |
| 8.   | 15th October 2019   | 2019-20/8            | 5/5   |
| 9.   | 17th January 2020   | 2019-20/10           | 5/5   |
| 10.  | 01st February 2020  | 2019-20/11           | 4/5   |
| 11.  | 05th March 2020     | 2019-20/12           | 5/5   |
| 12.  | 12th March 2020     | 2019-20/13           | 5/5   |
| 13.  | 21st March 2020     | 2019-20/14           | 5/5   |

|     |                 |            |     |
|-----|-----------------|------------|-----|
| 14. | 31st March 2020 | 2019-20/15 | 4/5 |
|-----|-----------------|------------|-----|

The intervening gap between two Meetings of Board of Directors' was as per the provision of Section.173 (1) of the Companies Act, 2013 .

#### 10. STATUTORY AUDITORS & AUDIT REPORT :

During the current Financial Year casual vacancy of the statutory auditor of the Company arisen due to resignation of the existing Auditor M/S PRAFUL N. SHAH & CO. (FRN. 108057W) of the Company. To fill the casual vacancy V B L & Associates , Chartered Accountants (FRN: 148158W), appointed as a statutory auditor of the Company for the Financial Year 2019-20, in the Extra Ordinary General Meeting held on dated 04th August 2020, to carry out statutory audit of the Company till the conclusion of the ensuring Annual General Meeting.

V B L & Associates , Chartered Accountants (FRN: 148158W), is proposed to be appointed as statutory auditors of the company at the 26th Annual General Meeting to be held on 31st December, 2020 to hold office from the conclusion of that Annual General Meeting (AGM) till the conclusion of the Annual General Meeting for F.Y 2024-25

The auditor of your company has made following qualification in the "internal audit report"

§ Although accounting standard AS-15 relating to provision for leave encashment benefit on retirement of employees is mandatory, the Company has not made any provision for the same in its accounts for the year. As per explanation given to us by management of company, quantum of such liability is not ascertainable. In view of the same, the effect of such non-provision cannot be stated by Auditor.

The directors of company have taken in to consideration the observations made by the auditors in that report and have decided to take necessary preventive measures in the current financial year to avoid repeated violations.

Auditors comments on your company's accounts for year ended March 31, 2020 are self explanatory in nature and do not require any explanation as per provisions of Section 134(3)(f) of the Companies Act, 2013. There were no qualifications, reservation or adverse remark or disclaimer made by Statutory Auditor in its report. As per auditors' report, no fraud u/s 143(12) reported by the auditor.

#### 11. DISCLOSURE OF REPORTING OF FRAUD BY AUDITORS UNDER SECTION 143(12):

During the financial year 2019-20, the Statutory Auditor has not reported to the audit committee any instance of fraud committed against the Company by its employees or officers under section 143(12), the details of which need to be reported in Board's Report.

#### 12. COST RECORDS:

Pursuant to Section-148 (1) of the Companies Act, 2013 read with Rule 3 of Companies (Cost Records and Audit) Rules, 2014 , Company does not fall under the criteria for maintaining cost record for the financial year 2019-20.

#### 13. EXTRACTS OF ANNUAL RETURN:

Pursuant to sub-section 3(a) of Section 134 and sub-section (3) of Section 92 of the Companies Act 2013, read with Rule 12 of the Companies (Management and Administration) Rules, 2014 the extracts of the Annual Return as at MARCH 31, 2020 forms part of this report as "ANNEXURE I".

#### 14. FOREIGN EXCHANGE EARNINGS/OUTGO:

As the Company has not carried out any activities relating to the export and import during the financial year. There was no foreign exchange expenses and foreign exchange income during the year under review.

## 15. RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximise the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

## 16. CONSERVATION OF ENERGY & TECHNOLOGY ABSORPTION:

Pursuant to Sub-section 3(m) of the Section 134 of Companies Act, 2013, read with Rule 8(3) of the companies (Accounts) Rules, 2014. Every Company is required to disclose about the steps taken for conservation of energy & Technology Absorption during the year in the board report of the Company. Details for the same are discloses as under:

### (A) CONSERVATION OF ENERGY :

|       |  |     |
|-------|--|-----|
| (i)   | The steps taken or impact on conservation of energy                      | N.A |
| (ii)  | The steps taken by the Company for utilizing alternate sources of energy | N.A |
| (iii) | The capital investment on energy conservation equipment's                | N.A |

### (B) TECHNOLOGY ABSORPTION:

|       |   |     |
|-------|---|-----|
| (i)   | The efforts made towards technology absorption  | N.A |
| (ii)  | The benefits derived like product improvement, cost reduction, product development or import substitution               | N.A |
| (iii) | In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) | N.A |
| (a)   | the details of technology imported  | N.A |
| (b)   | the year of import;   | N.A |
| (c)   | whether the technology been fully absorbed  | N.A |
| (d)   | if not fully absorbed, areas where absorption has not taken place, and the reasons thereof                              | N.A |
| (iv)  | The expenditure incurred on Research and Development  | N.A |

**17. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES :**

All related party transactions that were entered during the financial year were in ordinary course of the business of the company and were on arm's length basis.

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 is disclosed in Form No. AOC-2 in "ANNEXURE II".

**18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 :**

Pursuant to the provision of Section 186 of the Companies Act, 2013 during the year Company has not given any Loan, or provided any security or Guarantee or made any Investments.

In terms of provisions of Section 134(3)(g), the Particulars of Loans, Guarantees or Investments under Section 186, is annexed hereto as "ANNEXURE III" and forms part of this Report.

**19. MATERIAL EVENTS OCCURED DURING THE YEAR :**

No Significant material event occurred during the year.

**20. SHARE CAPITAL**

Authorized Share Capital There was no change in the Authorised Capital of the Company during the Financial Year 2019-2020. The Authorized Share Capital of the Company as at 31st March, 2020 stood at Rs67500000 /- .

**Issue Share Capital:**

· Company has allotted 51209 (Fifty One Thousand Two Hundred and Nine) equity shares having face value of Rs. 10/- each be issued at a price of Rs. 120/- (including premium of Rs. 110/- each), to Specific Group of Persons on Private placement basis on 24th June, 2019 .

· The Company has allotted 162957 (One Lakh Sixty Two Thousand Nine Hundred And Fifty Seven) equity shares having face value of Rs. 10/- each issued at a price of Rs. 120/- (including premium of Rs. 110/- each) to Specific Group of Persons on a Private Placement basis of Shares on 31st March 2020.

Therefore as a result of which the Company has issued 214166 Equity Share on a Private Placement basis so as to expand business operation of the company during the year under review.

**21. DETAIL OF SHARE TRANSFER HELD DURING THE YEAR UNDER REVIEW**

The following share transfer took place during the year under review:

| S.no | Name of Transferor | Name of Transferee | Date       | Qty    |
|------|--------------------|--------------------|------------|--------|
| 1    | Jethubha Jadeja    | Jitendra Jethva    | 17.01.2020 | 109000 |
| 2    | Amar Piyush Shah   | Piyush Shah        | 12.03.2020 | 62392  |
| 3    | Smit Piyush Shah   | Manisha P. Shah    | 05.03.2020 | 5000   |

22. SIGNIFICANT OR MATERIAL EVENTS OCCURING AFTER THE BALANCE SHEET DATE :

No Event has occurred after the balance sheet date that representing the material changes and commitment that affecting the Financial position of the company.

23. CORPORATE SOCIAL RESPONSIBILITY (CSR)

Pursuant to requirement under section 135 of the Companies Act, 2013 (Act), every Company having a net worth of rupees five hundred Crore or more, or turnover of rupees one thousand Crore or more or a net profit of rupees five Crore or more during immediate preceding financial year shall constitute a Corporate Social Responsibility Committee of the Board of Directors.

However, YourCompany is not falling in any of the above mentioned criteria. Hence, there is no requirement to constitute a Corporate Social Responsibility Committee of the Board of directors during the financial year 2018-19.

24. HUMA N RESOURCES :

Your Company treats its “human resources” as one of its most important assets. Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

25. SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Pursuant to Section 22 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 the company has setup the Internal complaints committee and the said committee has framed policy for prevention of sexual harassment at work place in accordance with the section 22 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. However, during the year no complaints were received by the Internal Complaints committee for sexual harassment from any of the women employees of the company.

26. SIGNIFICANT OR MATERIAL ORDERS AGAINST COMPANY:

No significant and material orders were passed by the Regulators or Courts or Tribunals impacting the going concern status and Company's operation in future.

27. CHANGE IN NATURE OF THE BUSINESS:

There is no change in the nature of business of the company during the year.

28. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to requirement under section 134(3)(c) of the Companies Act, 2013 (Act), Directors, confirm that:

(a) In the preparation of the annual accounts for the year ended on 31st March, 2020 the applicable accounting standards read with requirement set out under Schedule III to the Act, have been followed and there are no material departures from the same;

(b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2020 and of the profit of the Company for the year ended on that date;

(c) The Directors have taken proper and sufficient care 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 Directors had prepared the annual accounts on a going concern basis;

(e) The Directors, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively and

(f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

## 29. ACKNOWLEDGEMENT :

Your Directors wish to place on record their gratitude and sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review.

Your Directors would like to express a profound sense of appreciation for the commitment shown by the employees in supporting the Company in its continued robust performance on all fronts.

## Textual information (4)

### **Disclosures relating to amount recommended to be paid as dividend**

During the year under review the company had declared the interim dividend of 3% (Rs. 0.30 per share) on paid up Equity Share Capital of the Company in the Board Meeting held on 21st March, 2020 to those equity shares whose names appear in the Register of Members of the Company as on 21st March, 2020 Keeping the declaration of Interim Dividend in view and taking into account the prevailing economic situation and the need of resources for future expansion and growth of the Company, your Directors has not recommended the declaration of the Final Dividend for the Financial Year 2019-2020

## Textual information (5)

### **Details regarding energy conservation**

16. CONSERVATION OF ENERGY Pursuant to Sub-section 3(m) of the Section 134 of Companies Act, 2013, read with Rule 8(3) of the companies (Accounts) Rules, 2014. Every Company is required to disclose about the steps taken for conservation of energy during the year in the board report of the Company. Details for the same are disclosed as under: (A) CONSERVATION OF ENERGY: (i) The steps taken or impact on conservation of energy N.A (ii) The steps taken by the Company for utilizing alternate sources of energy N.A (iii) The capital investment on energy conservation equipment's N.A

## Textual information (6)

### **Details regarding technology absorption**

Pursuant to Sub-section 3(m) of the Section 134 of Companies Act, 2013, read with Rule 8(3) of the companies (Accounts) Rules, 2014. Every Company is required to disclose about the steps taken for conservation of energy & Technology Absorption during the year in the board report of the Company. Details for the same are disclosed as under: TECHNOLOGY ABSORPTION: (i) The efforts made towards technology absorption N.A (ii) The benefits derived like product improvement, cost reduction, product development or import substitution N.A (iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) N.A (a) the details of technology imported N.A (b) the year of import; N.A (c) whether the technology been fully absorbed N.A (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof N.A (iv) The expenditure incurred on Research and Development N.A

## Textual information (7)

### **Details regarding foreign exchange earnings and outgo**

As the Company has not carried out any activities relating to the export and import during the financial year. There was no foreign exchange expenses and foreign exchange income during the year under review.

## Textual information (8)

### **Disclosures in director's responsibility statement**

Pursuant to requirement under section 134(3)(c) of the Companies Act, 2013 (Act), Directors, confirm that: (a) In the preparation of the annual accounts for the year ended on 31st March, 2020 the applicable accounting standards read with requirement set out under Schedule III to the Act, have been followed and there are no material departures from the same; (b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2020 and of the profit of the Company for the year ended on that date; (c) The Directors have taken proper and sufficient care 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 Directors had prepared the annual accounts on a going concern basis; (e) The Directors, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively and (f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.



## Textual information (9)

### Particulars of loans guarantee investment under section 186 [Text Block]

Pursuant to the provision of Section 186 of the Companies Act, 2013 during the year Company has not given any Loan, or provided any security or Guarantee or made any Investments.

In terms of provisions of Section 134(3)(g), the Particulars of Loans, Guarantees or Investments under Section 186, is annexed hereto as “ANNEXURE III” and forms part of this Report.

#### ANNEXURE – III

( Pursuant to sub-section (2) of section 186 of the Act and Rule 11 of the Companies (Meetings of Board and its Powers) Rules, 2014 )

#### v DETAILS OF LOANS AND ADVANCES :

| Sr. No | Date of making loan | Details of Borrower | Amount | Purpose for which the loan is to be utilized by the recipient | Time period for which it is given | Date of BR | Date of SR (if read) | Rate of Interest | Security |
|--------|---------------------|---------------------|--------|---|-----------------------------------|------------|----------------------|------------------|----------|
| 1      | N.A.                | N.A.                | N.A.   | N.A.  | N.A.                              | N.A.       | N.A.                 | N.A.             | N.A.     |

#### v DETAILS OF INVESTMENTS:

| Sr. No | Date of investment | Details of Investee | Amount | Purpose for which the proceeds from investment is proposed to be utilized by the recipient | Date of BR | Date of SR (if required) | Expected rate of return |
|--------|--------------------|---------------------|--------|--|------------|--------------------------|-------------------------|
| 1      | N.A.               | N.A.                | N.A.   | N.A.   | N.A.       | N.A.                     | N.A.                    |

#### v DETAILS OF GUARANTEE / SECURITY PROVIDED :

| Sr. No | Date of providing security/guarantee | Details of recipient | Amount | Purpose for which the security/guarantee is proposed to be utilized by the recipient | Date of BR | Date of SR (if any) | Commission |
|--------|--------------------------------------|----------------------|--------|--|------------|---------------------|------------|
| 1      | N.A.                                 | N.A.                 | N.A.   | N.A.   | N.A.       | N.A.                | N.A.       |

## Textual information (10)

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

#### 1. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES :

All related party transactions that were entered during the financial year were in ordinary course of the business of the company and were on arm's length basis.

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 is disclosed in Form No. AOC-2 in "ANNEXURE II".

#### ANNEXURE -II

#### FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

#### 1 . DETAILS OF CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS:

| SR. NO. | PARTICULARS   | DETAILS  |
|---------|---|--|
| 1       | Name(s) of the related party  | : ANIL GANDHI HUF  |
|         | Nature of relationship  | : MR. ANIL GANDHI KARTA of HUF is a relative of MR. PAVAN GANDHI (DIN: 02007735), Managing Director of the company |
| 2       | Nature of contracts/ arrangements/ transaction  | : Payment of office Rent for use of property as a Registered office of the Company.                                |
| 3       | Duration of the contracts/ arrangements/ transaction                                      | : 12 MONTHS<br>w.e.f. 1ST April, 2019 to 31st March, 2020  |
| 4       | Salient terms of the contracts or arrangements or transaction including the value, if any | : Office Rent Rs. 180,000/- Annual   |
| 5       | Date of approval by the Board   | : 30/04/2019   |
| 6       | Amount paid as advances, if any   | : -  |

## Textual information (11)

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

ANNEXURE-I

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2020

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014

#### I. REGISTRATION & OTHER DETAILS :

|    |   |  |
|----|---|--|
| 1. | CIN   | U67120GJ1995PLC025194  |
| 2. | Registration Date   | 27/03/1995   |
| 3. | Name of the Company   | M/S. AMRUT DREDGING AND SHIPPING LIMITED   |
| 4. | Category/Sub-category of the Company  | Category –COMPANY LIMITED BY SHARES<br>Sub-category – INDIAN NON-GOVERNMENT COMPANY  |
| 5. | Address of the Registered office & contact details                          | "GANDHI HOUSE" SHANTINIKETAN SOCIETY, KOTECHACHOWK, KALAWAD ROAD, RAJKOT GUJARAT-360005<br>EMAIL: info@amrutdredging.com<br>Mobile No.9327510101   |
| 6. | Whether listed Company  | NO   |
| 7. | Name , Address & contact details of the Registrar & Transfer Agent, if any. | KFin Technologies Private Limited<br>Selenium Building, Tower-B Plot No. 31 and 32, Financial District, Nanakramguda, Hyderabad, Telangana -500032 |

#### 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 PRODUCT/SERVICE | % TO TOTAL TURNOVER OF THE COMPANY |
|---------|--|---------------------------------|------------------------------------|
| 1       | WATER TRANSPORT                                  | 50                              | 100%                               |

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

#### C A T E G O R Y - W I S E S H A R E H O L D I N G

| Category of Shareholder      | No. of Shares held at the beginning of the year<br>(as on April 1, 2019 i.e. on the basis of SHP of March 31, 2019) | No. of Shares held at the end of the year<br>(as on March 31, 2020 i.e. on the basis of SHP of March 31, 2020) | % Change during the year |       |          |       |                   |       |       |
|------------------------------|---|--|--------------------------|-------|----------|-------|-------------------|-------|-------|
| Demat                        | Physical  | Total  | % of Total Shares        | Demat | Physical | Total | % of Total Shares |       |       |
| A. Promoters/Promoters Group |   |  |                          |       |          |       |                   |       |       |
| (1) Indian                   |   |  |                          |       |          |       |                   |       |       |
| a) Individual/HUF            | -   | 6101867  | 6101867                  | 95.75 | 6281849  | -     | 6281849           | 95.37 | -0.38 |
| b) Central Govt.             | -   | -  | -                        | -     | -        | -     | -                 | -     | -     |
| c) State Govt.(s)            | -   | -  | -                        | -     | -        | -     | -                 | -     | -     |
| d) Bodies Corporate          | -   | -  | -                        | -     | -        | -     | -                 | -     | -     |
| e) Banks / FI                | -   | -  | -                        | -     | -        | -     | -                 | -     | -     |
| f) Any Other                 | -   | -  | -                        | -     | -        | -     | -                 | -     | -     |
| Sub-total(A)(1):             | -   | 6101867  | 6101867                  | 95.75 | 6281849  | -     | 6281849           | 95.37 | -0.38 |
| (2) Foreign                  |   |  |                          |       |          |       |                   |       |       |
| a) NRIs – Individuals        | -   | -  | -                        | -     | -        | -     | -                 | -     | -     |

|   |   |         |         |       |         |   |         |       |       |
|---|---|---------|---------|-------|---------|---|---------|-------|-------|
| b) Other –Individuals                             | - | -       | -       | -     | -       | - | -       | -     | -     |
| c) Bodies Corp.                                   | - | -       | -       | -     | -       | - | -       | -     | -     |
| d) Banks / FI                                     | - | -       | -       | -     | -       | - | -       | -     | -     |
| e) Any Other....                                  | - | -       | -       | -     | -       | - | -       | -     | -     |
| Sub-total:(A) (2):                                | - | -       | -       | -     | -       | - | -       | -     | -     |
| Total shareholding of Promoter (A) =(A)(1)+(A)(2) | - | 6101867 | 6101867 | 95.75 | 6281849 | - | 6281849 | 95.37 | -0.38 |
| B. Public Shareholding                            |   |         |         |       |         |   |         |       |       |
| 1. Institutions                                   |   |         |         |       |         |   |         |       |       |
| a) Mutual Funds                                   | - | -       | -       | -     | -       | - | -       | -     | -     |
| b) Banks / FI                                     | - | -       | -       | -     | -       | - | -       | -     | -     |
| c) Central Govt.                                  | - | -       | -       | -     | -       | - | -       | -     | -     |
| d) State Govt.(s)                                 | - | -       | -       | -     | -       | - | -       | -     | -     |
| e) Venture Capital Funds                          | - | -       | -       | -     | -       | - | -       | -     | -     |
| f) Insurance Companies                            | - | -       | -       | -     | -       | - | -       | -     | -     |
| g) FIIs   | - | -       | -       | -     | -       | - | -       | -     | -     |
| h)Foreign Venture Capital Funds                   | - | -       | -       | -     | -       | - | -       | -     | -     |
| i) Others (specify)                               | - | -       | -       | -     | -       | - | -       | -     | -     |
| i-1) Foreign Financial Institution                | - | -       | -       | -     | -       | - | -       | -     | -     |
| i-2) Trust  | - | -       | -       | -     | -       | - | -       | -     | -     |
| Sub-total (B)(1):-                                | - | -       | -       | -     | -       | - | -       | -     | -     |
| 2.Non?Institutions                                |   |         |         |       |         |   |         |       |       |

|   |   |         |         |      |         |        |         |      |       |
|---|---|---------|---------|------|---------|--------|---------|------|-------|
| a) Bodies Corporate   | - | -       | -       | -    | -       | -      | -       | -    | -     |
| i) Indian   | - | 500     | 500     | 0.01 | 500     | -      | 500     | 0.01 | -     |
| ii) Overseas  | - | -       | -       | -    | -       | -      | -       | -    | -     |
| b) Individuals  | - | -       | -       | -    | -       | -      | -       | -    | -     |
| i) Individual shareholders holding nominal share capital upto Rs. 1 lakh        | - | 270375  | 270375  | 4.24 | 55284   | -      | 55284   | 0.84 | (3.4) |
| ii) Individual shareholders holding nominal share capital in excess of Rs 1lakh | - | -       | -       | -    | -       | 249275 | 249275  | 3.78 | 3.78  |
| c) Others (specify)   | - | -       | -       | -    | -       | -      | -       | -    | -     |
| NRI   | - | -       | -       | -    | -       | -      | -       | -    | -     |
| HUF   | - | -       | -       | -    | -       | -      | -       | -    | -     |
| Clearing Members  | - | -       | -       | -    | -       | -      | -       | -    | -     |
| Sub-total (B)(2):-  | - | -       | -       | -    | -       | -      | -       | -    | -     |
| Total Public Shareholding (B)=(B)(1)+(B)(2)                                     | - | 270875  | 270875  | 4.25 | 55784   | 249275 | 249275  | 3.78 | 0.38  |
| C. Shares held by Custodian for GDRs & ADRs (C)                                 | - | -       | -       | -    | -       | -      | -       | -    | -     |
| Grand Total (A+B+C)   | - | 6372742 | 6372742 | 100  | 6337633 | 249275 | 6586908 | 100  | -     |

## B) Shareholding of Promoter:

| SN | Shareholder's Name | Shareholding at the beginning of the year (as on April 1, 2019 i.e. on the basis of SHP of March 31, 2019) | Shareholding at the end of the year (as on March 31, 2020 i.e. on the basis of SHP of March 31, 2020) | % change in shareholding during the year | % of Shares Pledged / | No. of | % of total | % of Shares Pledged / |
|----|--------------------|--|---|--|-----------------------|--------|------------|-----------------------|
|    |                    |  | % of total Shares of  |  |                       |        |            |                       |



|    |                           |         |       |   |         |       |    | of the<br>company |
|----|---------------------------|---------|-------|---|---------|-------|----|-------------------|
| 1  | MR.AMRUTLAL<br>GANDHI     | 2860602 | 44.89 | - | 2935268 | 44.56 | -  | -0.33             |
| 2  | MR.PAVAN<br>GANDHI        | 190900  | 3.0   | - | 1634783 | 24.82 | -  | +21.82            |
| 3  | AMRUTLAL J<br>GANDHI(HUF) | 956956  | 15.02 | - | 956956  | 14.53 | -  | -                 |
| 4  | MRS.PRITI<br>GANDHI       | 1425758 | 22.37 | - | -       | -     | -- | -22.37            |
| 5  | MS. PARI A.<br>GANDHI     | 456851  | 7.17  | - | 496792  | 7.54  | -  | +0.37             |
| 6. | MR. ANIL A<br>GANDHI      | 93000   | 1.46  | - | 93000   | 1.41  | -  | -                 |
| 7. | MS. POOJA<br>ANIL GANDHI  | 82300   | 1.29  | - | 127300  | 1.93  | -  | +0.64             |
| 8. | ANIL GANDHI<br>(HUF)      | 35500   | 0.56  | - | 35500   | 0.54  | -  | -                 |
| 9  | MS.DRASHTI<br>MEHTA       | -       | -     | - | 2250    | 0.03  | -  | +0.03             |

## C) Change in Promoters' Shareholding (please specify, if there is no change)

| Sr. No.       | Name of the Promoter                                    | Date          | Reason (if any increase / (decrease) during the year)   | Shareholding at the beginning of the year | Cumulative Shareholding during theyear |
|---------------|---|---------------|---|---|--|
| No. of shares | % of total shares of the company                        | No. of shares | % of total shares of the company                        |   |  |
| 1.            | MR. AMRUTLAL GANDHI                                     | 24.06.2013    | Allotment of 10500 Equity Share under Private Placement | 2860602                                   | 44.89                                  |
| 31.03.2020    | Allotment of 64166 Equity Share under Private Placement |               |   | 2935268                                   | 44.56                                  |



|            |  |            |  |         |       |         |       |
|------------|--|------------|--|---------|-------|---------|-------|
| 2.         | MR.PAVAN GANDHI  | 24.06.2019 | Allotment of 1000 Equity Share under Private Placement             | 190900  | 3.0   | 1634783 | 24.82 |
| 15.10.2019 | Received 1425758 Share from Mrs. Priti Gandhi by way of Share transmission |            |  |         |       |         |       |
| 31.03.2020 | Allotment of 17125 Equity Share under Private Placement                    |            |  |         |       |         |       |
| 3.         | MRS.PRITI GANDHI   | 15.10.2019 | 1425758 Equity Share transmitted to Mr. Pavan Gandhi, due to death | 1425758 | 22.37 | -       | -     |
| 4.         | MS. PARI A. GANDHI   | 24.06.2013 | Allotment of 3275 Equity Share under Private Placement             | 456851  | 7.17  | 496792  | 7.54  |
| 31.03.2020 | Allotment of 36,666 Equity Share under Private Placement                   |            |  |         |       |         |       |
| 5          | MS. POOJA ANIL GANDHI  | 31.03.2020 | Allotment of 45,000 Equity Share under Private Placement           | 82300   | 1.29  | 127300  | 1.93  |
| 6          | MS. DRASHTI MEHTA  | 24.06.2019 | Allotment of 2250 Equity Share under Private Placement             | -       | -     | 2250    | 0.03  |

## D) Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs):

| Sr. No. | Name of the Shareholder | Date                             | Reason (if any increase / (decrease) during the year)                   | Shareholding at the beginning of the year | Shareholding at the end of the year |        |      |
|---------|-------------------------|----------------------------------|---|---|-------------------------------------|--------|------|
|         | No. of shares           | % of total shares of the company | No. of shares   | % of total shares of the company          |                                     |        |      |
| 1.      | JETHUBHA N. JADEJA      | 17.01.2020                       | 109000 Equity Share transferred to JitendraJethva                       | 109000                                    | 1.72                                | -      | -    |
| 2.      | JITENDRA JETHVA         | 17.01.2020                       | Received 109000 Equity Share from JethubhaJadega through Share transfer | -   | -                                   | 109000 | 1.72 |

|     |   |            |   |       |       |            |
|-----|---|------------|---|-------|-------|------------|
| 3.  | ANJALI PANYA  | -          | 19600   | 0.31  | 19600 | 0.31       |
| 4.  | AMAR P. SHAH  | 12.03.2020 | 62392 Equity Share transferred to Piyush Shah                     | 62392 | 0.98  | - -        |
| 5.  | PIYUSH RASIKLAL SHAH  | 12.03.2020 | Received 62392 Equity Share from Amar Shah through Share transfer | 37500 | 0.59  | 99892 1.52 |
| 6.  | SMIT PIYUSH SHAH  | 05.03.2020 | 5000 Equity Share transferred to Manisha P. Shah                  | 5000  | 0.08  | - -        |
| 7.  | MANISHA P SHAH  | 05.03.2020 | Received 5000 Equity Share from Amar Shah through Share transfer  | 15783 | 0.25  | 20783 0.32 |
| 8.  | PAWANKUMAR BASUDEV AGARWAL / KALPANA PAWANKUMAR AGARWAL       | 24.06.2019 | Allotment of 8000 Equity Share under Private Placement            | -     | -     | 8000 0.12  |
| 9.  | NARESHKUMAR BASUDEV AGARWAL / SUSHILKANTA NARESHKUMAR AGARWAL | 24.06.2019 | Allotment of 8000 Equity Share under Private Placement            | -     | -     | 8000 0.12  |
| 10. | RAJKUMAR BASUDEV AGARWAL / SULOCHANA RAJKUMAR AGARWAL         | 24.06.2019 | Allotment of 8000 Equity Share under Private Placement            | -     | -     | 8000 0.12  |
| 11. | JAY ASHEET LADHA / ASHEET PURSHOTAM LADHA                     | - -        | 5000  | 0.08  | 5000  | 0.08       |
| 12. | AMIT RAJENDRA ASHER   | - -        | 5000  | 0.08  | 5000  | 0.08       |

## (E) SHAREHOLDING OF DIRECTORS AND KEY MANAGERIAL PERSONNEL :

| SR. NO.       | NAME OF SHAREHOLDER<br>(DIRECTOR/KMP) | SHAREHOLDING AT THE BEGINNING OF THE YEAR<br>(AS ON APRIL 1, 2019 I.E. ON THE BASIS OF SHP OF MARCH 31, 2019) | CHANGE IN SHAREHOLDING<br>(NO. OF SHARES) | SHAREHOLDING AT THE END OF THE YEAR<br>(AS ON MARCH 31, 2020 I.E. ON THE BASIS OF SHP OF MARCH 31, 2020) | % of total shares of the Company |
|---------------|---------------------------------------|---|---|--|----------------------------------|
|               |                                       | Increase  | Decrease                                  | No. of Shares  |                                  |
| No. of Shares | % of total shares of the Company      |   |   |  |                                  |

|    |                                |         |         |        |          |          |        |
|----|--------------------------------|---------|---------|--------|----------|----------|--------|
| 1. | MR. AMRUTLAL J. GANDHI         | 2860602 | 44.89 % | +10500 | -        | 2935268  | 44.56% |
|    |                                |         |         |        |          | +64166   | -      |
| 2. | MR. PAVAN A. GANDHI            | 190900  | 3.0%    | +1000  | -        | 1634783  | 24.82  |
|    |                                |         |         |        |          | +1425758 | -      |
|    |                                |         |         |        |          | +17125   | -      |
| 3. | MRS. PRITI A. GANDHI ( *)      | 1425758 | 22.37   | -      | -1425758 | -        | -      |
| 4. | MS. PARI A. GANDHI ( **)       | 456851  | 7.17    | +3275  | -        | 496792   | 7.54   |
|    |                                |         |         |        |          | +36,666  | -      |
| 5. | MR. MANOJ H. LOTIA             | -       | -       | -      | -        | -        | -      |
| 6. | MR. BANSHI DHAR MISHRA         | -       | -       | -      | -        | -        | -      |
| 7. | MR. HASMUKH RAMBHAI PATEL(***) | -       | -       | -      | -        | -        | -      |

( \*) Mrs. Priti Gandhi ceased from the post of directorship of the Company with effect from 16th May, 2019.

( \*\*) Ms. Pari Anil Gandhi has been appointed as a CFO of the Company with effect from 30th April, 2019.

( \*\*\*) Mr. Hasmukh R. Patel has been appointed as a Company Secretary as well as compliance officer of the Company with effect from 1st July, 2019.

#### (F) INDEBTNESS :

Indebtness of the Company including interest outstanding/accrued but not due for payment.

| PARTICULARS                        | SECURED LOANS EXCLUDING DEPOSITS | UNSECURED LOANS | DEPOSITS | TOTAL INDEBTNESS |
|------------------------------------|----------------------------------|-----------------|----------|------------------|
| Indebtness at the beginning of the |                                  |                 |          |                  |

|  |              |             |   |              |
|--|--------------|-------------|---|--------------|
| financial year                                 |              |             |   |              |
| i) Principal Amount                            | 4,19,22,312  | 32,65,450   | 0 | 4,51,87,762  |
| ii) Interest due but not paid                  | 0            | 0           | 0 | 0            |
| iii) Interest accrued but not due              | 0            | 0           | 0 | 0            |
| Total (i+ii+iii)                               | 4,19,22,312  | 32,65,450   | 0 | 4,51,87,762  |
| Change in Indebtness during the financial year |              |             |   |              |
| * Addition                                     | 0            | 1,73,49,968 | 0 | 1,73,49,968  |
| * Reduction                                    | (12,11,4125) | 0           | 0 | (12,11,4125) |
| Net Change                                     | (12,11,4125) | 1,73,49,968 | 0 | 52,35,843    |
| Indebtness at the end of the financial year    |              |             |   |              |
| i) Principal Amount                            | 2,98,08,187  | 2,06,15,418 | 0 | 5,04,23,605  |
| ii) Interest due but not paid                  | 0            | 0           | 0 | 0            |
| iii) Interest accrued but not due              | 0            | 0           | 0 | 0            |
| Total (i+ii+iii)                               | 2,98,08,187  | 2,06,15,418 | 0 | 5,04,23,605  |

## IV. REMUNERATION OF DIRECTORS OF THE COMPANY :

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

| SR.<br>NO  | PARTICULARS OF<br>REMUNERATION | NAME OF THE<br>DIRECTOR |
|--|--------------------------------|-------------------------|
| MR. PAVAN GANDHI<br>(MD)                                       | TOTAL AMOUNT                   |                         |
| 1  | Gross salary                   |                         |
| (a) Salary as per provisions contained in section 17(1) of the |                                |                         |

|   |  |     |     |
|---|--|-----|-----|
| Income-tax Act, 1961  | NIL  | NIL |     |
| (b) Value of perquisites u/s 17(2) Income-tax Act, 1961                 | NIL  | NIL |     |
| (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961 | NIL  | NIL |     |
| 2   | Stock Option   | NIL | NIL |
| 3   | Sweat Equity   | NIL | NIL |
| 4   | Commission<br>- as % of profit<br>- others, specify... | NIL | NIL |
| 5   | Others, please specify                                 | NIL | NIL |
| TOTAL   | NIL  | NIL |     |

## (B) Remuneration to other directors

## 1. Independent Director

| Sr. No.               | Particulars of Remuneration                            | Name of Director | Total Amt |   |
|-----------------------|--|------------------|-----------|---|
| MR. BANSHIDHAR MISHRA | MR. MANOJ LOTIA  |                  |           |   |
|                       | -Fee for attending Board / Committee meetings (in Rs.) | 0                | 0         | 0 |
|                       | - Commission   | 0                | 0         | 0 |
|                       | - Others,<br>please specify                            | 0                | 0         | 0 |
|                       | TOTAL (B1)   | 0                | 0         | 0 |

## 2. Other Non-Executive Directors

(AMOUNT IN RS LACS)

| Sr. No. | Particulars of Remuneration   | Name of Director    | Total Amt      |
|---------|---|---------------------|----------------|
|         |   | MR. AMRUTLAL GANDHI |                |
|         | Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | Rs. 6,00,000/-      | Rs. 6,00,000/- |
|         | -Fee for attending Board / Committee meetings (in Rs.)                          | 0                   | 0              |
|         | - Commission  | 0                   | 0              |
|         | - Others, please specify  | 0                   | 0              |
|         | Remuneration  |                     |                |
|         | TOTAL (B2)  | Rs. 6,00,000/-      | Rs. 6,00,000/- |
|         | TOTAL B = B(1) + B(2)   | Rs. 6,00,000/-      |                |
|         | TOTAL MANAGERIAL REMUNERATION   | Rs. 6,00,000/-      |                |

## C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTd:

| Sr.<br>No | Particulars of<br>Remuneration  | Key Managerial<br>Personnel                        |              |                |     |
|-----------|---|--|--------------|----------------|-----|
|           | MS. PARI GANDHI<br>CFO**  | MR. HASMUKH R.<br>PATEL<br>*(Company<br>Secretary) | TOTAL AMOUNT |                |     |
| 1         | Gross salary  |  |              |                |     |
|           | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | Rs. 6,00,000/-                                     | Rs. 28000/-  | Rs. 6,28,000/- |     |
|           | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961                             | NIL  | NIL          | NIL            |     |
|           | (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961             | NIL  | NIL          | NIL            |     |
| 2         | Stock Option  | NIL  | NIL          | NIL            | NIL |
| 3         | Sweat Equity  | NIL  | NIL          | NIL            | NIL |
| 4         | Commission<br>- as % of profit<br>- others, specify...                              | NIL  | NIL          | NIL            | NIL |
| 5         | Others, please<br>specify   | NIL  | NIL          | NIL            | NIL |

|           |                |                |                   |
|-----------|----------------|----------------|-------------------|
| Total (A) | Rs. 6,00,000/- | Rs.<br>28000/- | Rs.<br>6,28,000/- |
|-----------|----------------|----------------|-------------------|





( \*\*\*) Mr. Hasmukh R. Patel has been appointed as a Company Secretary as well as compliance officer of the Company with effect from 1st July, 2019.

(\*\*) Ms. Pari Anil Gandhi has been appointed as a CFO of the Company with effect from 30th April, 2019.

V. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES :

| TYPE                         | SECTION OF THE COMPANIES ACT | BRIEF DESCRIPTION | DETAILS OF PENALTY / PUNISHMENT / COMPOUNDING FEES IMPOSED | AUTHORITY [ RD / NCLT / COURT ] | APPEAL MADE, IF ANY (GIVE DETAILS) |
|------------------------------|------------------------------|-------------------|--|---------------------------------|------------------------------------|
| A. COMPANY                   |                              |                   |  |                                 |                                    |
| Penalty                      | NOT APPLICABLE               |                   |  |                                 |                                    |
| Punishment                   |                              |                   |  |                                 |                                    |
| Compounding                  |                              |                   |  |                                 |                                    |
| B. DIRECTORS                 |                              |                   |  |                                 |                                    |
| Penalty                      | NOT APPLICABLE               |                   |  |                                 |                                    |
| Punishment                   |                              |                   |  |                                 |                                    |
| Compounding                  |                              |                   |  |                                 |                                    |
| C. OTHER OFFICERS IN DEFAULT |                              |                   |  |                                 |                                    |
| Penalty                      | NOT APPLICABLE               |                   |  |                                 |                                    |
| Punishment                   |                              |                   |  |                                 |                                    |
| Compounding                  |                              |                   |  |                                 |                                    |

## Textual information (12)

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

The Company has received necessary declarations from each of the Independent Director that they continue to meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and that they are not debarred from holding the office of director.

All the Independent Directors have confirmed that they are in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs

## Textual information (13)

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

#### 1. DIRECTORS AND KEY MANAGERIAL PERSONNEL :

During the Financial Year 2019-20, the Composition of Board of Directors as under:

| SR. NO. | NAME OF DIRECTORS           | DESIGNATION          | CHANGE DURING THE YEAR 2019-20 |
|---------|-----------------------------|----------------------|--------------------------------|
| 1.      | MR. AMRUTLAL J. GANDHI      | DIRECTOR             | -                              |
| 3.      | MR. PAVAN A. GANDHI         | MANAGING DIRECTOR    | -                              |
| 4.      | MS. PARI ANIL GANDHI*       | DIRECTOR& CFO        | <sup>a</sup> CFO- 30/04/2019   |
| 5.      | MR. MANOJ H. LOTIA          | INDEPENDENT DIRECTOR | -                              |
| 6.      | MR. BANSHI DHAR MISHRA      | INDEPENDENT DIRECTOR | -                              |
| 7.      | MR. HASMUKH RAMBHAJ PATEL** | COMPANY SECRETARY    | <sup>a</sup> CS-01/07/2019     |
| 8.      | MRS. PRITI GANDHI#          | DIRECTOR             | <sup>a</sup> 16/05/2019        |

Pursuant to the Provisions Section 152 (6) of the Companies Act, 2013, Mr. AmrutlalJivandas Gandhi,Director of the Company retires by rotation at the ensuing Annual General Meeting and being eligible, offer himself for reappointment.

(#) Mrs. Priti Gandhi ceased from the post of directorship of the Company with effect from 16th May, 2019.

(\*) Ms. Pari Anil Gandhi has been appointed as a CFO of the Company with effect from 30th April, 2019.

(\*\*)Mr. Hasmukh Rambhai Patel , a member of ICSI has been appointed as the Company Secretary of the Company with effect from 01st July, 2019

Mr. Pavan Gandhi who was appointed as a Managing Director of the Company for a period of Five Year on 27th August 2015, is proposed to be re-appointed as a Managing Director in the Ensuing Annual General Meeting for the further period of Five Year with effect from 31st December, 2020.

The Company has received necessary declarations from each of the Independent Director that they continue to meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and that they are not debarred from holding the office of director.

All the Independent Directors have confirmed that they are in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs

## I. REMUNERATION OF DIRECTORS OF THE COMPANY :

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

| SR.<br>NO   | PARTICULARS OF<br>REMUNERATION                         | NAME OF THE<br>DIRECTOR |     |
|---|--|-------------------------|-----|
| MR. PAVAN GANDHI<br>(MD)  | TOTAL AMOUNT   |                         |     |
| 1   | Gross salary   |                         |     |
| (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | NIL  | NIL                     |     |
| (b) Value of perquisites u/s 17(2) Income-tax Act, 1961                             | NIL  | NIL                     |     |
| (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961             | NIL  | NIL                     |     |
| 2   | Stock Option   | NIL                     | NIL |
| 3   | Sweat Equity   | NIL                     | NIL |
| 4   | Commission<br>- as % of profit<br>- others, specify... | NIL                     | NIL |
| 5   | Others, please specify                                 | NIL                     | NIL |
| TOTAL   | NIL  | NIL                     |     |

## (B) Remuneration to other directors

## 1. Independent Director

| Sr. No.               | Particulars of Remuneration                            | Name of Director | Total Amt |
|-----------------------|--|------------------|-----------|
| MR. BANSHIDHAR MISHRA | MR. MANOJ LOTIA  |                  |           |
|                       | -Fee for attending Board / Committee meetings (in Rs.) | 0                | 0         |

|                             |   |   |   |
|-----------------------------|---|---|---|
| - Commission                | 0 | 0 | 0 |
| - Others,<br>please specify | 0 | 0 | 0 |
| TOTAL (B1)                  | 0 | 0 | 0 |

## 2. Other Non-Executive Directors

(AMOUNT IN RS LACS)

| Sr.<br>No. | Particulars of Remuneration   | Name of Director    | Total Amt      |
|------------|---|---------------------|----------------|
|            |   | MR. AMRUTLAL GANDHI |                |
|            | Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | Rs. 6,00,000/-      | Rs. 6,00,000/- |
|            | -Fee for attending Board / Committee meetings (in Rs.)                          | 0                   | 0              |
|            | - Commission  | 0                   | 0              |
|            | - Others, please specify  | 0                   | 0              |
|            | Remuneration  |                     |                |
|            | TOTAL (B2)  | Rs. 6,00,000/-      | Rs. 6,00,000/- |
|            | TOTAL B = B(1) + B(2)   | Rs. 6,00,000/-      |                |
|            | TOTAL MANAGERIAL REMUNERATION   | Rs. 6,00,000/-      |                |

## C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD:

| Sr.<br>No | Particulars of<br>Remuneration | Key Managerial<br>Personnel |
|-----------|--------------------------------|-----------------------------|
|           |                                | MR. HASMUKH R.              |

|   | MS. PARI GANDHI<br>CFO**  | PATEL<br>*(Company<br>Secretary)                       | TOTAL AMOUNT   |                |                |
|---|---|--|----------------|----------------|----------------|
| 1 |   | Gross salary   |                |                |                |
|   | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | Rs. 6,00,000/-   | Rs. 28000/-    | Rs. 6,28,000/- |                |
|   | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961                             | NIL  | NIL            | NIL            |                |
|   | (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961             | NIL  | NIL            | NIL            |                |
| 2 |   | Stock Option   | NIL            | NIL            | NIL            |
| 3 |   | Sweat Equity   | NIL            | NIL            | NIL            |
| 4 |   | Commission<br>- as % of profit<br>- others, specify... | NIL            | NIL            | NIL            |
| 5 |   | Others, please<br>specify                              | NIL            | NIL            | NIL            |
|   |   | Total (A)  | Rs. 6,00,000/- | Rs. 28000/-    | Rs. 6,28,000/- |

( \*\*\*) Mr. Hasmukh R. Patel has been appointed as a Company Secretary as well as compliance officer of the Company with effect from 1st July, 2019.

( \*\*) Ms. Pari Anil Gandhi has been appointed as a CFO of the Company with effect from 30th April, 2019.

## Textual information (14)

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

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximise the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.



## Textual information (15)

### **Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]**

Pursuant to requirement under section 135 of the Companies Act, 2013 (Act), every Company having a net worth of rupees five hundred Crore or more, or turnover of rupees one thousand Crore or more or a net profit of rupees five Crore or more during immediate preceding financial year shall constitute a Corporate Social Responsibility Committee of the Board of Directors.

However, YourCompany is not falling in any of the above mentioned criteria. Hence, there is no requirement to constitute a Corporate Social Responsibility Committee of the Board of directors during the financial year 2019-20.

## Textual information (16)

### Disclosure of financial summary or highlights [Text Block]

#### 1. PERFORMANCE OF THE COMPANY :

The Company's financial performance, for the year ended March 31st 2020.

| PARTICULARS                                       | 2019-20<br>(Rs. In Lacs) | 2018-19<br>(Rs. In Lacs) |
|---|--------------------------|--------------------------|
| Sales   | 1830.09                  | 1505.14                  |
| Other income                                      | 53.99                    | 22.25                    |
| Total Income                                      | 1884.08                  | 1527.39                  |
| Depreciation                                      | 156.71                   | 159.34                   |
| Other expenses                                    | 406.18                   | 740.48                   |
| Total Expenses                                    | 1808.80                  | 1457.98                  |
| Profit/( Loss) Before Extraordinary Items And Tax | 75.28                    | 69.41                    |
| Profit/(Loss) before Tax                          | 75.28                    | 69.41                    |
| Tax Expenses                                      | 3.14                     | 0                        |
| Profit/(loss) after tax                           | 72.14                    | 69.41                    |
| Earning per share                                 | 1.09                     | 1.09                     |

(Rs. in Lakhs)

**Highlights of the Company's Performance:**

Ø The Company has earned total income of Rs. 18,84,08,343/- in the Financial Year 2019-20 which was Higher by Rs. 3,56,69,574/- against total income of immediately preceding financial year amounting to Rs. 15,27,38,769/-.

Ø During the year your Company has earned net profit before tax of Rs. 75,28,323/- which shows an increase in profit by Rs. 5,87,424/- as compared to net profit of immediately preceding financial year amounting to Rs. 69,40,899/-.

**Comparison with the data of immediately preceding financial year:**

| Particulars             | Change In Amount             | Effect in term of % |
|-------------------------|------------------------------|---------------------|
| Revenue from operations | Increaseby Rs. 3,24,95,067/- | 21.59%              |
| Total Revenue           | Increaseby RS. 3,56,69,574/- | 23.35%              |
| Net Worth               | Increaseby RS. 3,06,47,170/- | 9.56%               |

## Textual information (17)

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

#### 1. DIRECTORS AND KEY MANAGERIAL PERSONNEL :

During the Financial Year 2019-20, the Composition of Board of Directors as under:

| SR. NO. | NAME OF DIRECTORS           | DESIGNATION          | CHANGE DURING THE YEAR 2019-20 |
|---------|-----------------------------|----------------------|--------------------------------|
| 1.      | MR. AMRUTLAL J. GANDHI      | DIRECTOR             | -                              |
| 3.      | MR. PAVAN A. GANDHI         | MANAGING DIRECTOR    | -                              |
| 4.      | MS. PARI ANIL GANDHI*       | DIRECTOR& CFO        | <sup>a</sup> CFO- 30/04/2019   |
| 5.      | MR. MANOJ H. LOTIA          | INDEPENDENT DIRECTOR | -                              |
| 6.      | MR. BANSHI DHAR MISHRA      | INDEPENDENT DIRECTOR | -                              |
| 7.      | MR. HASMUKH RAMBHAJ PATEL** | COMPANY SECRETARY    | <sup>a</sup> CS-01/07/2019     |
| 8.      | MRS. PRITI GANDHI#          | DIRECTOR             | <sup>a</sup> 16/05/2019        |

Pursuant to the Provisions Section 152 (6) of the Companies Act, 2013, Mr. AmrutlalJivandas Gandhi,Director of the Company retires by rotation at the ensuing Annual General Meeting and being eligible, offer himself for reappointment.

(#) Mrs. Priti Gandhi ceased from the post of directorship of the Company with effect from 16th May, 2019.

( \*) Ms. Pari Anil Gandhi has been appointed as a CFO of the Company with effect from 30th April, 2019.

(\*\*)<sup>a</sup>Mr. Hasmukh Rambhai Patel , a member of ICSI has been appointed as the Company Secretary of the Company with effect from 01st July, 2019

Mr. Pavan Gandhi who was appointed as a Managing Director of the Company for a period of Five Year on 27th August 2015, is proposed to be re-appointed as a Managing Director in the Ensuing Annual General Meeting for the further period of Five Year with effect from 31st December, 2020.

## Textual information (18)

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

Your Company has not accepted any deposits from the public within the provisions of Section 73 to 76 of the Companies Act, 2013. Hence, the disclosures required as per Rule 8(5)(v)&(vi) of the Companies (Accounts) Rules, 2014, read with Section 73 to 76 of the Companies Act, 2013 are not applicable to your Company.

Your company has raised an amount of Unsecured Loan of Rs. 7033204 /- from its Directors and an amount of Rs. 5756500 /- was repaid during the year under review. The details regarding the same are given below:

| Sr.No. | Name Of Director    | Loan Accepted During the Year | Repayment During the Year | Outstanding as on 31.03.2020 |
|--------|---------------------|-------------------------------|---------------------------|------------------------------|
| 1      | Mr. Amrutlal Gandhi | 4356714                       | 2500000                   | 3306714                      |
| 2      | Mr. Pavan Gandhi    | 2676490                       | 3256500                   | 1658900                      |
|        | TOTAL               | 7033204                       | 5756500                   | 4965614                      |

## Textual information (19)

### Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

No significant and material orders were passed by the Regulators or Courts or Tribunals impacting the going concern status and Company's operation in future

## Textual information (20)

### Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

In our opinion, the Company has maintained in all respects an adequate Internal Financial Control over financial reporting and such Internal Financial Control over financial reporting were operating effectively as at 31STMarch, 2020 Based On The Internal Financial Controls Over Financial Reportingcriteria established by the Company.

## Textual information (21)

### Disclosure of appointment and remuneration of managerial personnels [Text Block]

#### 1. DIRECTORS AND KEY MANAGERIAL PERSONNEL :

During the Financial Year 2019-20, the Composition of Board of Directors as under:

| SR. NO. | NAME OF DIRECTORS           | DESIGNATION          | CHANGE DURING THE YEAR 2019-20 |
|---------|-----------------------------|----------------------|--------------------------------|
| 1.      | MR. AMRUTLAL J. GANDHI      | DIRECTOR             | -                              |
| 3.      | MR. PAVAN A. GANDHI         | MANAGING DIRECTOR    | -                              |
| 4.      | MS. PARI ANIL GANDHI*       | DIRECTOR& CFO        | <sup>a</sup> CFO- 30/04/2019   |
| 5.      | MR. MANOJ H. LOTIA          | INDEPENDENT DIRECTOR | -                              |
| 6.      | MR. BANSHI DHAR MISHRA      | INDEPENDENT DIRECTOR | -                              |
| 7.      | MR. HASMUKH RAMBHAJ PATEL** | COMPANY SECRETARY    | <sup>a</sup> CS-01/07/2019     |
| 8.      | MRS. PRITI GANDHI#          | DIRECTOR             | <sup>a</sup> 16/05/2019        |

Pursuant to the Provisions Section 152 (6) of the Companies Act, 2013, Mr. AmrutlalJivandas Gandhi, Director of the Company retires by rotation at the ensuing Annual General Meeting and being eligible, offer himself for reappointment.

(#) Mrs. Priti Gandhi ceased from the post of directorship of the Company with effect from 16th May, 2019.

(\*) Ms. Pari Anil Gandhi has been appointed as a CFO of the Company with effect from 30th April, 2019.

(\*\*)Mr. Hasmukh Rambhai Patel , a member of ICSI has been appointed as the Company Secretary of the Company with effect from 01st July, 2019

Mr. Pavan Gandhi who was appointed as a Managing Director of the Company for a period of Five Year on 27th August 2015, is proposed to be re-appointed as a Managing Director in the Ensuing Annual General Meeting for the further period of Five Year with effect from 31st December, 2020.

#### I. REMUNERATION OF DIRECTORS OF THE COMPANY :

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

| SR.<br>NO   | PARTICULARS OF<br>REMUNERATION                         | NAME OF THE<br>DIRECTOR |     |
|---|--|-------------------------|-----|
| MR. PAVAN GANDHI<br>(MD)  | TOTAL AMOUNT   |                         |     |
| 1   | Gross salary   |                         |     |
| (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | NIL  | NIL                     |     |
| (b) Value of perquisites u/s 17(2) Income-tax Act, 1961                             | NIL  | NIL                     |     |
| (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961             | NIL  | NIL                     |     |
| 2   | Stock Option   | NIL                     | NIL |
| 3   | Sweat Equity   | NIL                     | NIL |
| 4   | Commission<br>- as % of profit<br>- others, specify... | NIL                     | NIL |
| 5   | Others, please specify                                 | NIL                     | NIL |
| TOTAL   | NIL  | NIL                     |     |

## (B) Remuneration to other directors

## 1. Independent Director

| Sr. No.               | Particulars of Remuneration                            | Name of Director | Total Amt |   |
|-----------------------|--|------------------|-----------|---|
| MR. BANSHIDHAR MISHRA | MR. MANOJ LOTIA  |                  |           |   |
|                       | -Fee for attending Board / Committee meetings (in Rs.) | 0                | 0         | 0 |
|                       | - Commission   | 0                | 0         | 0 |
|                       | - Others,<br>please specify                            | 0                | 0         | 0 |

|            |   |   |   |
|------------|---|---|---|
| TOTAL (B1) | 0 | 0 | 0 |
|------------|---|---|---|

## 2. Other Non-Executive Directors

(AMOUNT IN RS LACS)

| Sr. No. | Particulars of Remuneration   | Name of Director    | Total Amt      |
|---------|---|---------------------|----------------|
|         |   | MR. AMRUTLAL GANDHI |                |
|         | Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | Rs. 6,00,000/-      | Rs. 6,00,000/- |
|         | -Fee for attending Board / Committee meetings (in Rs.)                          | 0                   | 0              |
|         | - Commission  | 0                   | 0              |
|         | - Others, please specify  | 0                   | 0              |
|         | Remuneration  |                     |                |
|         | TOTAL (B2)  | Rs. 6,00,000/-      | Rs. 6,00,000/- |
|         | TOTAL B = B(1) + B(2)   | Rs. 6,00,000/-      |                |
|         | TOTAL MANAGERIAL REMUNERATION   | Rs. 6,00,000/-      |                |

## C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD:

| Sr. No | Particulars of Remuneration                                    | Key Managerial Personnel |
|--------|--|--------------------------|
|        | MS. PARI GANDHI  | MR. HASMUKH R. PATEL     |
|        | CFO**  | *(Company Secretary)     |
|        |  | TOTAL AMOUNT             |
| 1      | Gross salary   |                          |
|        | (a) Salary as per provisions contained in section 17(1) of the | Rs.                      |



|   |  |                |                |                   |
|---|--|----------------|----------------|-------------------|
| Income-tax Act, 1961  | Rs. 6,00,000/-   | Rs. 28000/-    | 6,28,000/-     |                   |
| (b) Value of perquisites u/s 17(2) Income-tax Act, 1961                 | NIL  | NIL            | NIL            |                   |
| (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961 | NIL  | NIL            | NIL            |                   |
| 2   | Stock Option   | NIL            | NIL            | NIL               |
| 3   | Sweat Equity   | NIL            | NIL            | NIL               |
| 4   | Commission<br>- as % of profit<br>- others, specify... | NIL            | NIL            | NIL               |
| 5   | Others, please<br>specify                              | NIL            | NIL            | NIL               |
|   | Total (A)  | Rs. 6,00,000/- | Rs.<br>28000/- | Rs.<br>6,28,000/- |

( \*\*\*) Mr. Hasmukh R. Patel has been appointed as a Company Secretary as well as compliance officer of the Company with effect from 1st July, 2019.

( \*\*) Ms. Pari Anil Gandhi has been appointed as a CFO of the Company with effect from 30th April, 2019.

**[400200] Disclosures - Auditors report****Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| <b>Auditors [Axis]</b>                                | <b>Column 1</b>  |
|---|--|
|   | <b>01/04/2019<br/>to<br/>31/03/2020</b>  |
| Details regarding auditors [Abstract]                 |  |
| Details regarding auditors [LineItems]                |  |
| Category of auditor                                   | Auditors firm  |
| Name of audit firm                                    | V B L & Associates   |
| Name of auditor signing report                        | V A R U N<br>BHARATBHAI<br>LOTIA   |
| Firms registration number of audit firm               | 148158W  |
| Membership number of auditor                          | 181289   |
| Address of auditors                                   | 201, YOGI<br>TOWER, NEAR<br>MOTI TANKI<br>CHOWK, RAJKOT<br>- 360001,<br>GUJARAT, INDIA |
| Permanent account number of auditor or auditor's firm | AKCPL9396C   |
| SRN of form ADT-1                                     | R92715168  |
| Date of signing audit report by auditors              | 07/09/2020   |
| Date of signing of balance sheet by auditors          | 07/09/2020   |

**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]  |
|--|--|---|
|  | <b>01/04/2019<br/>to<br/>31/03/2020</b>  | <b>01/04/2019<br/>to<br/>31/03/2020</b>   |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]                             |  |   |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]                            |  |   |
| Disclosure in auditors report relating to fixed assets   | Textual information (22) [See below]   |   |
| Disclosure relating to quantitative details of fixed assets  | The Company has maintained 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  | Textual information (23) [See below]   |   |
| Disclosure relating to title deeds of immovable properties   | (c) According to the information and explanations given to me and based on the records of the Company examined by me, title deeds of immovable properties are held in the name of the Company. |   |
| Disclosure in auditors report relating to inventories  | Textual information (24) [See below]   |   |
| Disclosure in auditors report relating to loans  | 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 in auditors report relating to default in repayment of financial dues   |  | Textual information (30) [See below]  |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised                       |  | Textual information (31) [See below]  |
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | Textual information (32) [See below]   |   |
| Disclosure in auditors report relating to managerial remuneration  | The provisions of section 197 read with Schedule V to the Companies Act, 2013 relating to ceiling on managerial remuneration are being complied with by the Management..                       |   |
| Disclosure in auditors report relating to Nidhi Company  |  | In our opinion and according to the information and explanations given to me, the Company is not a Nidhi Company. Hence, Clause 3(xii) of the Order is 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             |  | The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, Clause 3(xvi) of the Order is not applicable to the Company. |

Unless otherwise specified, all monetary values are in INR

|   |   |
|---|---|
|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
| Disclosure in auditor's report explanatory [TextBlock]  | Textual information (36)<br>[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 | Yes                                     |
| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report             | Textual information (37)<br>[See below] |

## Textual information (22)

### Disclosure in auditors report relating to fixed assets

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment; (b) According to the information and the explanations given to me and based on the records of the Company examined by me, major portion of Property, Plant and Equipment have been physically verified by the management at reasonable intervals; and no material discrepancies were noticed on such verification. (c) According to the information and explanations given to me and based on the records of the Company examined by me, title deeds of immovable properties are held in the name of the Company.

## Textual information (23)

### Disclosure relating to physical verification and material discrepancies of fixed assets

(b) According to the information and the explanations given to me and based on the records of the Company examined by me, major portion of 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 (24)

### Disclosure in auditors report relating to inventories

As explained to me, inventory has been physically verified once during the year by the Management of the Company and no material discrepancies were noticed on physical verification of inventory as compared to book records

## Textual information (25)

### Disclosure in auditors report relating to loans

According to the information and explanations given to me and on the basis of our examination of the books of account, the Company has not granted during the year, unsecured loans to companies, firms or other parties listed in the register maintained under Section 189 of the Companies Act, 2013.

## Textual information (26)

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

In my opinion and according to the information and explanation given to me, the Company does not have any transactions to which provisions of section 185 and 186 apply, in respect of loan, investments, guarantee & security

## Textual information (27)

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

According to the information and explanations furnished to me, no deposits are accepted during the year by the Company within the meaning of the Companies Act, 2013 and hence directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Rules framed there under do not apply to the Company and no orders passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal have been brought to or have come to my notice.

## Textual information (28)

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

As per information & explanations given by the Management, maintenance of cost records has not been prescribed by the Central Government under clause (d) of sub-section (1) of section 148 of the Companies Act, 2013 and hence the provision of Clause 3(vi) of the order is not applicable to the Company.

## Textual information (29)

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

According to the information and explanations given to me, in respect of statutory dues:

- (a) There were no delays in deposit of undisputed amounts with appropriate authorities, by the Company, which are in arrears for over six months as on 31st March 2020.
- (b) There are no amounts payable in respect of income tax, service tax, customs duty, goods and service tax, and other material statutory dues which have not been deposited on account of any disputes.

## Textual information (30)

### **Disclosure in auditors report relating to default in repayment of financial dues**

Based on my audit procedures and on the information and explanations given by the Management, I am of the opinion that, the Company has not debenture holders. The loans taken by the Company are not prejudicial to interest of Company. Hence, Clause 3(viii) of the Order is not applicable.

## Textual information (31)

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

Based on my audit procedures and on the information and explanations given by the Management, I am of the opinion that, the Company has not raised any money by way of initial public offer or further public offer or further public offer (including debt instruments) and term loans during the year. Hence the provision of Clause 3(ix) of the Order is not applicable to the Company.

## 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**

During the course of our examination of the books and records of the Company, carried out in accordance with the auditing standards generally accepted in India, I have neither come across any instance of fraud by the Company or on the Company by its officers or employees noticed or reported during the course of our audit, nor have I been informed of any such instance by the Management.

## Textual information (33)

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

According to the information and explanations given to me and based on the records of the Company examined by me, transactions with related parties are in compliance with Sections 188 of the Companies Act, 2013 and applicable rules, where applicable, and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. Section 177 of the Act relating to constitution of Audit Committee has been complied with by the Company.

## Textual information (34)

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

The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Hence, Clause 3(xiv) of the Order is not applicable.

## Textual information (35)

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

According to the records of the Company examined in course of our audit and as per the information and explanations given to me, the Company has not entered in any non-cash transactions with directors or persons connected with them. Hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

## Textual information (36)

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

#### INDEPENDENT AUDITOR'S REPORT

To the Members of Amrut Dredging & Shipping Limited

Report on the Audit of the Financial Statements

#### Opinion

I have audited the financial statements of Amrut Dredging & Shipping Limited ("the Company"), which comprise the balance sheet as at 31st March 2020, and the statement of profit and loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its profit/loss, and its cash flows for the year ended on that date.

#### Basis for Qualified Opinion:

Although Accounting Standard AS-15 relating to provision for leave encashment benefit on retirement of employees is mandatory, the Company has not made provision for the same in its accounts for the year. As per explanation given to us by Management of the Company, quantum of such liability is not ascertainable. In view of the same, the effect of such non-provision cannot be stated by me.

#### Basis for Opinion:

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's report but does not include the financial statements and my auditor's report thereon.

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

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether other information is materially

Inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of nothing a material misstatement resulting from fraud is higher than for one resulting error, as fraud may involve collusion,

forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

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



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

(d) In my opinion, the aforesaid financial statements comply with the Accounting Standards 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 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164(2) of the Act.

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my 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 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 has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

## Textual information (37)

### Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report

Although Accounting Standard AS-15 relating to provision for leave encashment benefit on retirement of employees is mandatory, the Company has not made provision for the same in its accounts for the year. As per explanation given to us by Management of the Company, quantum of such liability is not ascertainable. In view of the same, the effect of such non- provision cannot be stated by Auditor

### [400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2019<br>to<br>31/03/2020 |
|---|--------------------------------|
| Disclosure in secretarial audit report explanatory [TextBlock]                              |                                |
| Whether secretarial audit report is applicable on company                                   | No                             |
| Whether secretarial audit report has been qualified or has any observation or other remarks | No                             |

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

|   | 31/03/2020   | 31/03/2019   | 31/03/2018   |
|---|--------------|--------------|--------------|
| Balance sheet [Abstract]                  |              |              |              |
| Equity and liabilities [Abstract]         |              |              |              |
| Shareholders' funds [Abstract]            |              |              |              |
| Share capital                             | 6,58,69,080  | 6,37,27,420  | 6,37,27,420  |
| Reserves and surplus                      | 28,53,43,003 | 25,68,37,493 |              |
| Total shareholders' funds                 | 35,12,12,083 | 32,05,64,913 |              |
| Share application money pending allotment | 0            | 38,52,000    |              |
| Non-current liabilities [Abstract]        |              |              |              |
| Long-term borrowings                      | 2,56,44,418  | 4,51,87,762  |              |
| Other long-term liabilities               | 0            | 0            |              |
| Long-term provisions                      | 0            | 0            |              |
| Total non-current liabilities             | 2,56,44,418  | 4,51,87,762  |              |
| Current liabilities [Abstract]            |              |              |              |
| Short-term borrowings                     | 2,47,79,187  | 0            |              |
| Trade payables                            | 4,28,62,443  | 6,42,37,318  |              |
| Other current liabilities                 | 1,13,920     | 0            |              |
| Short-term provisions                     | 22,67,333    | 0            |              |
| Total current liabilities                 | 7,00,22,883  | 6,42,37,318  |              |
| Total equity and liabilities              | 44,68,79,384 | 43,38,41,993 |              |
| Assets [Abstract]                         |              |              |              |
| Non-current assets [Abstract]             |              |              |              |
| Fixed assets [Abstract]                   |              |              |              |
| Tangible assets                           | 21,78,14,832 | 19,19,90,863 | 20,20,11,190 |
| Intangible assets                         | 0            | 0            |              |
| Total fixed assets                        | 21,78,14,832 | 19,19,90,863 |              |
| Non-current investments                   | 16,693       | 5,000        |              |
| Deferred tax assets (net)                 | 23,247       | 23,247       |              |
| Long-term loans and advances              | 4,26,96,043  | 3,29,45,106  |              |
| Other non-current assets                  | 0            | 8,14,254     |              |
| Total non-current assets                  | 26,05,50,815 | 22,57,78,470 |              |
| Current assets [Abstract]                 |              |              |              |
| Current investments                       | 0            | 0            |              |
| Inventories                               | 3,07,87,825  | 4,56,04,080  |              |
| Trade receivables                         | 15,53,82,585 | 15,58,45,406 |              |
| Cash and bank balances                    | 1,58,159     | 66,14,037    |              |
| Short-term loans and advances             | 0            | 0            |              |
| Total current assets                      | 18,63,28,569 | 20,80,63,523 |              |
| Total assets                              | 44,68,79,384 | 43,38,41,993 |              |

**[400300] 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]                 | Column 1                                | Column 2                                |
|---|---|---|
|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
| Details of signatories of financial statements [Abstract]     |   |   |
| Details of directors signing financial statements [Abstract]  |   |   |
| Details of directors signing financial statements [LineItems] |   |   |
| Name of director signing financial statements [Abstract]      |   |   |
| First name of director  | AMRUTLAL                                | PAVAN                                   |
| Middle name of director                                       | JIVANDAS                                | ANILBHAI                                |
| Last name of director   | GANDHI                                  | GANDHI                                  |
| Designation of director                                       | Director                                | Managing Director                       |
| Director identification number of director                    | 00101241                                | 02007735                                |
| Date of signing of financial statements by director           | 07/09/2020                              | 07/09/2020                              |

**[100400] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> | <b>01/04/2018<br/>to<br/>31/03/2019</b> | <b>31/03/2018</b> |
|---|---|---|-------------------|
| Statement of cash flows [Abstract]  |   |   |                   |
| Whether cash flow statement is applicable on company  | Yes                                     | Yes                                     |                   |
| Cash flows from used in operating activities [Abstract]                                     |   |   |                   |
| Profit before extraordinary items and tax   | 75,28,323                               | 69,40,899                               |                   |
| Adjustments for reconcile profit (loss) [Abstract]  |   |   |                   |
| Adjustments to profit (loss) [Abstract]   |   |   |                   |
| Adjustments for finance costs   | 45,55,703                               | 0                                       |                   |
| Adjustments for depreciation and amortisation expense                                       | 1,56,71,046                             | 1,59,33,530                             |                   |
| Other adjustments for non-cash items  | 8,14,254                                | 1,01,782                                |                   |
| Total adjustments to profit (loss)  | 2,10,41,003                             | 1,60,35,312                             |                   |
| Adjustments for working capital [Abstract]  |   |   |                   |
| Adjustments for decrease (increase) in inventories  | 1,48,16,255                             | -3,16,54,263                            |                   |
| Adjustments for decrease (increase) in trade receivables                                    | 4,62,821                                | -6,82,33,668                            |                   |
| Adjustments for increase (decrease) in other current liabilities                            | 35,18,233                               | 7,76,38,593                             |                   |
| Total adjustments for working capital   | 1,87,97,309                             | -2,22,49,338                            |                   |
| Total adjustments for reconcile profit (loss)   | 3,98,38,312                             | -62,14,026                              |                   |
| Net cash flows from (used in) operations  | 4,73,66,635                             | 7,26,873                                |                   |
| Income taxes paid (refund)  | 3,13,660                                | 0                                       |                   |
| Net cash flows from (used in) operating activities before extraordinary items               | 4,70,52,975                             | 7,26,873                                |                   |
| Net cash flows from (used in) operating activities  | 4,70,52,975                             | 7,26,873                                |                   |
| Cash flows from used in investing activities [Abstract]                                     |   |   |                   |
| Purchase of tangible assets   | 4,14,95,016                             | 59,11,500                               |                   |
| Other inflows (outflows) of cash  | -97,62,630                              | 0                                       |                   |
| Net cash flows from (used in) investing activities before extraordinary items               | -5,12,57,646                            | -59,11,500                              |                   |
| Net cash flows from (used in) investing activities  | -5,12,57,646                            | -59,11,500                              |                   |
| Cash flows from used in financing activities [Abstract]                                     |   |   |                   |
| Proceeds from issuing shares  | 21,41,660                               | 2,36,000                                |                   |
| Proceeds from borrowings  | 0                                       | 32,30,463                               |                   |
| Repayments of borrowings  | 1,95,43,344                             | 0                                       |                   |
| Other inflows (outflows) of cash  | 1,51,50,477                             | 59,11,674                               |                   |
| Net cash flows from (used in) financing activities before extraordinary items               | -22,51,207                              | 93,78,137                               |                   |
| Net cash flows from (used in) financing activities  | -22,51,207                              | 93,78,137                               |                   |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -64,55,878                              | 41,93,510                               |                   |
| Net increase (decrease) in cash and cash equivalents  | -64,55,878                              | 41,93,510                               |                   |
| Cash and cash equivalents cash flow statement at end of period                              | 1,58,159                                | 66,14,037                               | 24,20,527         |

**[200100] Notes - Share capital****Disclosure of classes of share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                                   | Share capital [Member]         |                                |                    | Equity shares [Member]         |
|---|--------------------------------|--------------------------------|--------------------|--------------------------------|
|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018         | 01/04/2019<br>to<br>31/03/2020 |
| Disclosure of classes of share capital [Abstract]                 |                                |                                |                    |                                |
| Disclosure of classes of share capital [LineItems]                |                                |                                |                    |                                |
| Number of shares authorised                                       | [shares] 67,50,000             | [shares] 67,50,000             |                    | [shares] 67,50,000             |
| Value of shares authorised  | 6,75,00,000                    | 6,75,00,000                    |                    | 6,75,00,000                    |
| Number of shares issued   | [shares] 65,86,908             | [shares] 63,72,742             |                    | [shares] 65,86,908             |
| Value of shares issued  | 6,58,69,080                    | 6,37,27,420                    |                    | 6,58,69,080                    |
| Number of shares subscribed and fully paid                        | [shares] 65,86,908             | [shares] 63,72,742             |                    | [shares] 65,86,908             |
| Value of shares subscribed and fully paid                         | 6,58,69,080                    | 6,37,27,420                    |                    | 6,58,69,080                    |
| 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] 65,86,908             | [shares] 63,72,742             |                    | [shares] 65,86,908             |
| Total value of shares subscribed                                  | 6,58,69,080                    | 6,37,27,420                    |                    | 6,58,69,080                    |
| Value of shares paid-up [Abstract]                                |                                |                                |                    |                                |
| Number of shares paid-up  | [shares] 65,86,908             | [shares] 63,72,742             |                    | [shares] 65,86,908             |
| Value of shares called  | 6,58,69,080                    | 6,37,27,420                    |                    | 6,58,69,080                    |
| Calls unpaid [Abstract]   |                                |                                |                    |                                |
| Calls unpaid by directors and officers [Abstract]                 |                                |                                |                    |                                |
| Calls unpaid by officers  | 0                              | 0                              |                    | 0                              |
| Total calls unpaid by directors and officers                      | 0                              | 0                              |                    | 0                              |
| Total calls unpaid  | 0                              | 0                              |                    | 0                              |
| Forfeited shares reissued   | 0                              | 0                              |                    | 0                              |
| Value of shares paid-up   | 6,58,69,080                    | 6,37,27,420                    |                    | 6,58,69,080                    |
| Reconciliation of number of shares outstanding [Abstract]         |                                |                                |                    |                                |
| Changes in number of shares outstanding [Abstract]                |                                |                                |                    |                                |
| Increase in number of shares outstanding [Abstract]               |                                |                                |                    |                                |
| Number of shares issued in other private placement                | [shares] 2,14,166              | [shares] 0                     |                    | [shares] 2,14,166              |
| Total aggregate number of shares issued during period             | [shares] 2,14,166              | [shares] 0                     |                    | [shares] 2,14,166              |
| Decrease in number of shares during period [Abstract]             |                                |                                |                    |                                |
| Other decrease in number of shares                                | [shares] 0                     | [shares] 0                     |                    | [shares] 0                     |
| Total decrease in number of shares during period                  | [shares] 0                     | [shares] 0                     |                    | [shares] 0                     |
| Total increase (decrease) in number of shares outstanding         | [shares] 2,14,166              | [shares] 0                     |                    | [shares] 2,14,166              |
| Number of shares outstanding at end of period                     | [shares] 65,86,908             | [shares] 63,72,742             | [shares] 63,72,742 | [shares] 65,86,908             |
| Reconciliation of value of shares outstanding [Abstract]          |                                |                                |                    |                                |
| Changes in share capital [Abstract]                               |                                |                                |                    |                                |
| Increase in share capital during period [Abstract]                |                                |                                |                    |                                |
| Amount of other private placement issue during period             | 21,41,660                      | 0                              |                    | 21,41,660                      |
| Total aggregate amount of increase in share capital during period | 21,41,660                      | 0                              |                    | 21,41,660                      |
| Decrease in share capital during period [Abstract]                |                                |                                |                    |                                |
| Other decrease in amount of shares                                | 0                              | 0                              |                    | 0                              |

|  |             |             |             |             |
|--|-------------|-------------|-------------|-------------|
| Total decrease in share capital during period  | 0           | 0           |             | 0           |
| Total increase (decrease) in share capital   | 21,41,660   | 0           |             | 21,41,660   |
| Share capital at end of period   | 6,58,69,080 | 6,37,27,420 | 6,37,27,420 | 6,58,69,080 |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]        |             |             |             |             |
| Shares in company held by associates of its ultimate holding company   | [shares] 0  | [shares] 0  |             | [shares] 0  |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates             | [shares] 0  | [shares] 0  |             | [shares] 0  |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] |             |             |             |             |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]            |             |             |             |             |
| Application money received for allotment of securities and due for refund, interest accrued                                  | 0           | 0           |             | 0           |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                 | 0           | 0           |             | 0           |

## Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                                   | Equity shares [Member]         |                    | Equity shares 1 [Member]       |                                |
|---|--------------------------------|--------------------|--------------------------------|--------------------------------|
|   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018         | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 |
| Disclosure of classes of share capital [Abstract]                 |                                |                    |                                |                                |
| Disclosure of classes of share capital [LineItems]                |                                |                    |                                |                                |
| Type of share   |                                |                    | EQUITY SHARES                  | EQUITY SHARE                   |
| Number of shares authorised                                       | [shares] 67,50,000             |                    | [shares] 67,50,000             | [shares] 67,50,000             |
| Value of shares authorised  | 6,75,00,000                    |                    | 6,75,00,000                    | 6,75,00,000                    |
| Number of shares issued   | [shares] 63,72,742             |                    | [shares] 65,86,908             | [shares] 63,72,742             |
| Value of shares issued  | 6,37,27,420                    |                    | 6,58,69,080                    | 6,37,27,420                    |
| Number of shares subscribed and fully paid                        | [shares] 63,72,742             |                    | [shares] 65,86,908             | [shares] 63,72,742             |
| Value of shares subscribed and fully paid                         | 6,37,27,420                    |                    | 6,58,69,080                    | 6,37,27,420                    |
| 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] 63,72,742             |                    | [shares] 65,86,908             | [shares] 63,72,742             |
| Total value of shares subscribed                                  | 6,37,27,420                    |                    | 6,58,69,080                    | 6,37,27,420                    |
| Value of shares paid-up [Abstract]                                |                                |                    |                                |                                |
| Number of shares paid-up  | [shares] 63,72,742             |                    | [shares] 65,86,908             | [shares] 63,72,742             |
| Value of shares called  | 6,37,27,420                    |                    | 6,58,69,080                    | 6,37,27,420                    |
| Calls unpaid [Abstract]   |                                |                    |                                |                                |
| Calls unpaid by directors and officers [Abstract]                 |                                |                    |                                |                                |
| Calls unpaid by officers  | 0                              |                    | 0                              | 0                              |
| Total calls unpaid by directors and officers                      | 0                              |                    | 0                              | 0                              |
| Total calls unpaid  | 0                              |                    | 0                              | 0                              |
| Forfeited shares reissued   | 0                              |                    | 0                              | 0                              |
| Value of shares paid-up   | 6,37,27,420                    |                    | 6,58,69,080                    | 6,37,27,420                    |
| Par value per share   |                                |                    | [INR/shares] 10                | [INR/shares] 10                |
| Amount per share called in case shares not fully called           |                                |                    | [INR/shares] 0                 | [INR/shares] 0                 |
| Reconciliation of number of shares outstanding [Abstract]         |                                |                    |                                |                                |
| Changes in number of shares outstanding [Abstract]                |                                |                    |                                |                                |
| Increase in number of shares outstanding [Abstract]               |                                |                    |                                |                                |
| Number of shares issued in other private placement                | [shares] 0                     |                    | [shares] 2,14,166              | [shares] 0                     |
| Total aggregate number of shares issued during period             | [shares] 0                     |                    | [shares] 2,14,166              | [shares] 0                     |
| Decrease in number of shares during period [Abstract]             |                                |                    |                                |                                |
| Other decrease in number of shares                                | [shares] 0                     |                    | [shares] 0                     | [shares] 0                     |
| Total decrease in number of shares during period                  | [shares] 0                     |                    | [shares] 0                     | [shares] 0                     |
| Total increase (decrease) in number of shares outstanding         | [shares] 0                     |                    | [shares] 2,14,166              | [shares] 0                     |
| Number of shares outstanding at end of period                     | [shares] 63,72,742             | [shares] 63,72,742 | [shares] 65,86,908             | [shares] 63,72,742             |
| Reconciliation of value of shares outstanding [Abstract]          |                                |                    |                                |                                |
| Changes in share capital [Abstract]                               |                                |                    |                                |                                |
| Increase in share capital during period [Abstract]                |                                |                    |                                |                                |
| Amount of other private placement issue during period             | 0                              |                    | 21,41,660                      | 0                              |
| Total aggregate amount of increase in share capital during period | 0                              |                    | 21,41,660                      | 0                              |
| Decrease in share capital during period [Abstract]                |                                |                    |                                |                                |
| Other decrease in amount of shares                                | 0                              |                    | 0                              | 0                              |
| Total decrease in share capital during period                     | 0                              |                    | 0                              | 0                              |

|  |             |             |             |             |
|--|-------------|-------------|-------------|-------------|
| Total increase (decrease) in share capital   | 0           |             | 21,41,660   | 0           |
| Share capital at end of period   | 6,37,27,420 | 6,37,27,420 | 6,58,69,080 | 6,37,27,420 |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]        |             |             |             |             |
| Shares in company held by associates of its ultimate holding company   | [shares] 0  |             | [shares] 0  | [shares] 0  |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates             | [shares] 0  |             | [shares] 0  | [shares] 0  |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] |             |             |             |             |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]            |             |             |             |             |
| Application money received for allotment of securities and due for refund, interest accrued                                  | 0           |             | 0           | 0           |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                 | 0           |             | 0           | 0           |

**Disclosure of classes of share capital [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                           | Equity shares 1 [Member] |
|---|--------------------------|
|   | 31/03/2018               |
| Disclosure of classes of share capital [Abstract]         |                          |
| Disclosure of classes of share capital [LineItems]        |                          |
| Reconciliation of number of shares outstanding [Abstract] |                          |
| Number of shares outstanding at end of period             | [shares] 63,72,742       |
| Reconciliation of value of shares outstanding [Abstract]  |                          |
| Share capital at end of period                            | 6,37,27,420              |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]   | Equity shares 1 [Member]       |                                |                                |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis]  | Shareholder 1 [Member]         |                                | Shareholder 2 [Member]         |                                |
|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 |
| 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 SHARE                   | EQUITY SHARE                   | EQUITY SHARE                   | EQUITY SHARE                   |
| Name of shareholder   | AMRUTLAL JIVANDAS GANDHI       | AMRUTLAL JIVANDAS GANDHI       | AMRUTLAL JIVANDAS GANDHI HUF   | AMRUTLAL JIVANDAS GANDHI HUF   |
| PAN of shareholder  | AGGPG3301E                     | AGGPG3301E                     | AAEHG1492N                     | AAEHG1492N                     |
| Country of incorporation or residence of shareholder                      | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Number of shares held in company  | [shares] 29,35,268             | [shares] 28,60,602             | [shares] 9,56,956              | [shares] 9,56,956              |
| Percentage of shareholding in company                                     | 44.56%                         | 44.89%                         | 14.53%                         | 15.02%                         |



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

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]   | Equity shares 1 [Member]       |                                |                                |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis]  | Shareholder 3 [Member]         |                                | Shareholder 4 [Member]         |                                |
|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 |
| 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 SHARE                   | EQUITY SHARE                   | EQUITY SHARE                   | EQUITY SHARE                   |
| Name of shareholder   | PAVAN ANILBHAI GANDHI          | PRITI ANIL GANDHI              | PARI ANIL GANDHI               | PARI ANIL GANDHI               |
| PAN of shareholder  | AIZPG9121H                     | ACIPG8956D                     | BAHPG7804E                     | BAHPG7804E                     |
| Country of incorporation or residence of shareholder                      | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Number of shares held in company  | [shares] 16,34,783             | [shares] 14,25,758             | [shares] 4,96,792              | [shares] 4,56,851              |
| Percentage of shareholding in company                                     | 24.82%                         | 22.37%                         | 7.54%                          | 7.17%                          |

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on share capital explanatory [TextBlock]                         |                                |                                |
| Whether there are any shareholders holding more than five per cent shares in company | Yes                            | Yes                            |
| Number of persons on private placement of equity share                               | [pure] 22                      | [pure] 0                       |
| Nature of security on private placement of equity share                              | 214166                         | 0                              |
| Whether money raised from public offering during year                                | No                             | No                             |

**[200200] Notes - Reserves and surplus****Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Components of reserves [Axis]  | Reserves [Member]              |                                |              | Securities premium account [Member] |
|--|--------------------------------|--------------------------------|--------------|-------------------------------------|
|  | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018   | 01/04/2019<br>to<br>31/03/2020      |
| Statement of changes in reserves [Abstract]                              |                                |                                |              |                                     |
| Statement of changes in reserves [LineItems]                             |                                |                                |              |                                     |
| Changes in reserves [Abstract]   |                                |                                |              |                                     |
| Additions to reserves [Abstract]   |                                |                                |              |                                     |
| Profit (loss) for period   | 72,14,663                      | 69,40,899                      |              |                                     |
| Other additions to reserves  | 2,35,58,180                    | 20,59,675                      |              | 2,35,58,180                         |
| Total additions to reserves  | 3,07,72,843                    | 90,00,574                      |              | 2,35,58,180                         |
| Deductions to reserves [Abstract]  |                                |                                |              |                                     |
| Other deductions to reserves   | 0                              | 0                              |              | 0                                   |
| Total deductions to reserves   | 0                              | 0                              |              | 0                                   |
| Appropriations for dividend, dividend tax and general reserve [Abstract] |                                |                                |              |                                     |
| Dividend appropriation [Abstract]  |                                |                                |              |                                     |
| Interim dividend appropriation [Abstract]                                |                                |                                |              |                                     |
| Interim equity dividend appropriation                                    | 19,27,185                      | 0                              |              |                                     |
| Interim special dividend appropriation                                   | 0                              | 0                              |              |                                     |
| Total interim dividend appropriation                                     | 19,27,185                      | 0                              |              |                                     |
| Final dividend appropriation [Abstract]                                  |                                |                                |              |                                     |
| Final special dividend appropriation                                     | 0                              | 0                              |              |                                     |
| Total final dividend appropriation                                       | 0                              | 0                              |              |                                     |
| Total dividend appropriation   | 19,27,185                      | 0                              |              |                                     |
| Dividend tax appropriation [Abstract]                                    |                                |                                |              |                                     |
| Equity dividend tax appropriation  | 3,40,148                       | 0                              |              |                                     |
| Total dividend tax appropriation   | 3,40,148                       | 0                              |              |                                     |
| Transfer to general reserve  | 0                              | 0                              |              | 0                                   |
| Total appropriations for dividend, dividend tax and general reserve      | 22,67,333                      | 0                              |              | 0                                   |
| Total changes in reserves  | 2,85,05,510                    | 90,00,574                      |              | 2,35,58,180                         |
| Reserves at end of period  | 28,53,43,003                   | 25,68,37,493                   | 24,78,36,919 | 29,61,10,232                        |

## Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Components of reserves [Axis]  | Securities premium account [Member] |              | Surplus [Member]               |                                |
|--|-------------------------------------|--------------|--------------------------------|--------------------------------|
|  | 01/04/2018<br>to<br>31/03/2019      | 31/03/2018   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 |
| Statement of changes in reserves [Abstract]                              |                                     |              |                                |                                |
| Statement of changes in reserves [LineItems]                             |                                     |              |                                |                                |
| Changes in reserves [Abstract]   |                                     |              |                                |                                |
| Additions to reserves [Abstract]   |                                     |              |                                |                                |
| Profit (loss) for period   |                                     |              | 72,14,663                      | 69,40,899                      |
| Other additions to reserves  | 20,59,675                           |              |                                |                                |
| Total additions to reserves  | 20,59,675                           |              | 72,14,663                      | 69,40,899                      |
| Deductions to reserves [Abstract]  |                                     |              |                                |                                |
| Other deductions to reserves   | 0                                   |              | 0                              | 0                              |
| Total deductions to reserves   | 0                                   |              | 0                              | 0                              |
| Appropriations for dividend, dividend tax and general reserve [Abstract] |                                     |              |                                |                                |
| Dividend appropriation [Abstract]  |                                     |              |                                |                                |
| Interim dividend appropriation [Abstract]                                |                                     |              |                                |                                |
| Interim equity dividend appropriation                                    |                                     |              | 19,27,185                      | 0                              |
| Interim special dividend appropriation                                   |                                     |              | 0                              | 0                              |
| Total interim dividend appropriation                                     |                                     |              | 19,27,185                      | 0                              |
| Final dividend appropriation [Abstract]                                  |                                     |              |                                |                                |
| Final special dividend appropriation                                     |                                     |              | 0                              | 0                              |
| Total final dividend appropriation                                       |                                     |              | 0                              | 0                              |
| Total dividend appropriation   |                                     |              | 19,27,185                      | 0                              |
| Dividend tax appropriation [Abstract]                                    |                                     |              |                                |                                |
| Equity dividend tax appropriation  |                                     |              | 3,40,148                       | 0                              |
| Total dividend tax appropriation   |                                     |              | 3,40,148                       | 0                              |
| Transfer to general reserve  | 0                                   |              | 0                              | 0                              |
| Total appropriations for dividend, dividend tax and general reserve      | 0                                   |              | 22,67,333                      | 0                              |
| Total changes in reserves  | 20,59,675                           |              | 49,47,330                      | 69,40,899                      |
| Reserves at end of period  | 27,25,52,052                        | 27,04,92,377 | -1,07,67,229                   | -1,57,14,559                   |

## Statement of changes in reserves [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Components of reserves [Axis]                | Surplus [Member] |
|--|------------------|
|  | 31/03/2018       |
| Statement of changes in reserves [Abstract]  |                  |
| Statement of changes in reserves [LineItems] |                  |
| Reserves at end of period                    | -2,26,55,458     |

**[200300] Notes - Borrowings****Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]         | Long-term [Member]             |                                |                               |            |
|--|--------------------------------|--------------------------------|-------------------------------|------------|
| Classification of borrowings [Axis]                | Borrowings [Member]            |                                |                               |            |
| Subclassification of borrowings [Axis]             | Secured borrowings [Member]    |                                | Unsecured borrowings [Member] |            |
|  | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2020                    | 31/03/2019 |
| Borrowings notes [Abstract]                        |                                |                                |                               |            |
| Details of borrowings [Abstract]                   |                                |                                |                               |            |
| Details of borrowings [LineItems]                  |                                |                                |                               |            |
| Borrowings   | 50,29,000                      | 4,19,22,312                    | 2,06,15,418                   | 32,65,450  |
| Nature of security [Abstract]                      |                                |                                |                               |            |
| Nature of security                                 | SECURED                        | SECURED                        |                               |            |
| Details on loans guaranteed [Abstract]             |                                |                                |                               |            |
| Aggregate amount of loans guaranteed by directors  | 0                              | 0                              | 0                             | 0          |
| Aggregate amount of loans guaranteed by others     | 0                              | 0                              | 0                             | 0          |
| Details on defaults on borrowings [Abstract]       |                                |                                |                               |            |
| Outstanding amount of continuing default principal | 0                              | 0                              | 0                             | 0          |
| Outstanding amount of continuing default interest  | 0                              | 0                              | 0                             | 0          |

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]         | Long-term [Member]             |                                |                                |                                |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Classification of borrowings [Axis]                | Term loans [Member]            |                                | Term loans from banks [Member] |                                |
| Subclassification of borrowings [Axis]             | Secured borrowings [Member]    |                                | Secured borrowings [Member]    |                                |
|  | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 |
| Borrowings notes [Abstract]                        |                                |                                |                                |                                |
| Details of borrowings [Abstract]                   |                                |                                |                                |                                |
| Details of borrowings [LineItems]                  |                                |                                |                                |                                |
| Borrowings   | 50,29,000                      | 4,19,22,312                    | 50,29,000                      | 4,19,22,312                    |
| Nature of security [Abstract]                      |                                |                                |                                |                                |
| Nature of security                                 | SECURED                        | SECURED                        | SECURED                        | SECURED                        |
| Details on loans guaranteed [Abstract]             |                                |                                |                                |                                |
| Aggregate amount of loans guaranteed by directors  | 0                              | 0                              | 0                              | 0                              |
| Aggregate amount of loans guaranteed by others     | 0                              | 0                              | 0                              | 0                              |
| Details on defaults on borrowings [Abstract]       |                                |                                |                                |                                |
| Outstanding amount of continuing default principal | 0                              | 0                              | 0                              | 0                              |
| Outstanding amount of continuing default interest  | 0                              | 0                              | 0                              | 0                              |

## Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]         | Long-term [Member]                   |                                |                               |            |
|--|--------------------------------------|--------------------------------|-------------------------------|------------|
| Classification of borrowings [Axis]                | Rupee term loans from banks [Member] |                                | Deposits [Member]             |            |
| Subclassification of borrowings [Axis]             | Secured borrowings [Member]          |                                | Unsecured borrowings [Member] |            |
|  | 01/04/2019<br>to<br>31/03/2020       | 01/04/2018<br>to<br>31/03/2019 | 31/03/2020                    | 31/03/2019 |
| Borrowings notes [Abstract]                        |                                      |                                |                               |            |
| Details of borrowings [Abstract]                   |                                      |                                |                               |            |
| Details of borrowings [LineItems]                  |                                      |                                |                               |            |
| Borrowings   | 50,29,000                            | 4,19,22,312                    | 2,06,15,418                   | 32,65,450  |
| Nature of security [Abstract]                      |                                      |                                |                               |            |
| Nature of security                                 | SECURED                              | SECURED                        |                               |            |
| Details on loans guaranteed [Abstract]             |                                      |                                |                               |            |
| Aggregate amount of loans guaranteed by directors  | 0                                    | 0                              |                               |            |
| Aggregate amount of loans guaranteed by others     | 0                                    | 0                              |                               |            |
| Details on defaults on borrowings [Abstract]       |                                      |                                |                               |            |
| Outstanding amount of continuing default principal | 0                                    | 0                              | 0                             | 0          |
| Outstanding amount of continuing default interest  | 0                                    | 0                              | 0                             | 0          |

## Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]         | Long-term [Member]               |            |                                     |            |
|--|----------------------------------|------------|-------------------------------------|------------|
| Classification of borrowings [Axis]                | Deposits from directors [Member] |            | Deposits from shareholders [Member] |            |
| Subclassification of borrowings [Axis]             | Unsecured borrowings [Member]    |            | Unsecured borrowings [Member]       |            |
|  | 31/03/2020                       | 31/03/2019 | 31/03/2020                          | 31/03/2019 |
| Borrowings notes [Abstract]                        |                                  |            |                                     |            |
| Details of borrowings [Abstract]                   |                                  |            |                                     |            |
| Details of borrowings [LineItems]                  |                                  |            |                                     |            |
| Borrowings   | 49,65,614                        | 32,65,450  | 1,05,69,804                         | 0          |
| Details on defaults on borrowings [Abstract]       |                                  |            |                                     |            |
| Outstanding amount of continuing default principal | 0                                | 0          | 0                                   | 0          |
| Outstanding amount of continuing default interest  | 0                                | 0          | 0                                   | 0          |

## Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]         | Long-term [Member]            |            | Short-term [Member]            |                                |
|--|-------------------------------|------------|--------------------------------|--------------------------------|
| Classification of borrowings [Axis]                | Deposits from others [Member] |            | Borrowings [Member]            |                                |
| Subclassification of borrowings [Axis]             | Unsecured borrowings [Member] |            | Secured borrowings [Member]    |                                |
|  | 31/03/2020                    | 31/03/2019 | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 |
| Borrowings notes [Abstract]                        |                               |            |                                |                                |
| Details of borrowings [Abstract]                   |                               |            |                                |                                |
| Details of borrowings [LineItems]                  |                               |            |                                |                                |
| Borrowings   | 50,80,000                     | 0          | 2,47,79,187                    | 0                              |
| Nature of security [Abstract]                      |                               |            |                                |                                |
| Nature of security                                 |                               |            | SECURED                        | NA                             |
| Details on loans guaranteed [Abstract]             |                               |            |                                |                                |
| Aggregate amount of loans guaranteed by directors  |                               |            | 0                              | 0                              |
| Aggregate amount of loans guaranteed by others     |                               |            | 0                              | 0                              |
| Details on defaults on borrowings [Abstract]       |                               |            |                                |                                |
| Outstanding amount of continuing default principal | 0                             | 0          | 0                              | 0                              |
| Outstanding amount of continuing default interest  | 0                             | 0          | 0                              | 0                              |

## Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]         | Short-term [Member]                |                                |   |                                |
|--|------------------------------------|--------------------------------|---|--------------------------------|
| Classification of borrowings [Axis]                | Loans repayable on demand [Member] |                                | Loans repayable on demand from banks [Member] |                                |
| Subclassification of borrowings [Axis]             | Secured borrowings [Member]        |                                | Secured borrowings [Member]                   |                                |
|  | 01/04/2019<br>to<br>31/03/2020     | 01/04/2018<br>to<br>31/03/2019 | 01/04/2019<br>to<br>31/03/2020                | 01/04/2018<br>to<br>31/03/2019 |
| Borrowings notes [Abstract]                        |                                    |                                |   |                                |
| Details of borrowings [Abstract]                   |                                    |                                |   |                                |
| Details of borrowings [LineItems]                  |                                    |                                |   |                                |
| Borrowings   | 2,47,79,187                        | 0                              | 2,47,79,187                                   | 0                              |
| Nature of security [Abstract]                      |                                    |                                |   |                                |
| Nature of security                                 | SECURED                            | NA                             | SECURED                                       | NA                             |
| Details on loans guaranteed [Abstract]             |                                    |                                |   |                                |
| Aggregate amount of loans guaranteed by directors  | 0                                  | 0                              | 0   | 0                              |
| Aggregate amount of loans guaranteed by others     | 0                                  | 0                              | 0   | 0                              |
| Details on defaults on borrowings [Abstract]       |                                    |                                |   |                                |
| Outstanding amount of continuing default principal | 0                                  | 0                              | 0   | 0                              |
| Outstanding amount of continuing default interest  | 0                                  | 0                              | 0   | 0                              |

## [201000] Notes - Tangible assets

## Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Company total tangible assets [Member] |  |                                      |  | Other building [Member]  |  |
|--|--|--|--------------------------------------|--|--|--|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member]       |  | Owned assets [Member]                |  | Owned and leased assets [Member]   |  |
|  | 01/04/2019<br>to<br>31/03/2020         | 01/04/2018<br>to<br>31/03/2019   | 01/04/2019<br>to<br>31/03/2020       | 01/04/2018<br>to<br>31/03/2019   | 01/04/2019<br>to<br>31/03/2020   | 01/04/2018<br>to<br>31/03/2019   |
| Disclosure of additional information tangible assets [Abstract]  |  |  |                                      |  |  |  |
| Disclosure of additional information tangible assets [LineItems] |  |  |                                      |  |  |  |
| Depreciation method tangible assets                              | Textual information (38) [See below]   | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Textual information (39) [See below] | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Textual information (40) [See below]   | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. |
| Useful lives or depreciation rates tangible assets               | Textual information (41) [See below]   | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Textual information (42) [See below] | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :60<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):60 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. |

## Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Other building [Member]  |  | Furniture and fixtures [Member]  |  |  |  |
|--|--|--|--|--|--|--|
| Sub classes of tangible assets [Axis]                            | Owned assets [Member]  |  | Owned and leased assets [Member]   |  | Owned assets [Member]  |  |
|  | 01/04/2019<br>to<br>31/03/2020   | 01/04/2018<br>to<br>31/03/2019   | 01/04/2019<br>to<br>31/03/2020   | 01/04/2018<br>to<br>31/03/2019   | 01/04/2019<br>to<br>31/03/2020   | 01/04/2018<br>to<br>31/03/2019   |
| Disclosure of additional information tangible assets [Abstract]  |  |  |  |  |  |  |
| Disclosure of additional information tangible assets [LineItems] |  |  |  |  |  |  |
| Depreciation method tangible assets                              | Textual information (43) [See below]   | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Textual information (44) [See below]   | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Textual information (45) [See below]   | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. |
| Useful lives or depreciation rates tangible assets               | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :60<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):60 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :10<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):15 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :10<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):15 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. |

## Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Ships vessels [Member]   |  |  |  |  |  |
|--|--|--|--|--|--|--|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member]   |  | Assets held under lease [Member]   |  | Owned assets [Member]  |  |
|  | 01/04/2019<br>to<br>31/03/2020   | 01/04/2018<br>to<br>31/03/2019   | 01/04/2019<br>to<br>31/03/2020   | 01/04/2018<br>to<br>31/03/2019   | 01/04/2019<br>to<br>31/03/2020   | 01/04/2018<br>to<br>31/03/2019   |
| Disclosure of additional information tangible assets [Abstract]  |  |  |  |  |  |  |
| Disclosure of additional information tangible assets [LineItems] |  |  |  |  |  |  |
| Depreciation method tangible assets                              | Textual information (46) [See below]   | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Textual information (47) [See below]   | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Textual information (48) [See below]   | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. |
| Useful lives or depreciation rates tangible assets               | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :20<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):20 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :20<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):20 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :20<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):20 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. |

## Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Motor vehicles [Member]   |  |   |  | Office equipment [Member]   |  |
|--|---|--|---|--|---|--|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member]  |  | Owned assets [Member]   |  | Owned and leased assets [Member]  |  |
|  | 01/04/2019 to 31/03/2020  | 01/04/2018 to 31/03/2019   | 01/04/2019 to 31/03/2020  | 01/04/2018 to 31/03/2019   | 01/04/2019 to 31/03/2020  | 01/04/2018 to 31/03/2019   |
| Disclosure of additional information tangible assets [Abstract]  |   |  |   |  |   |  |
| Disclosure of additional information tangible assets [LineItems] |   |  |   |  |   |  |
| Depreciation method tangible assets                              | Textual information (49) [See below]  | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Textual information (50) [See below]  | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Textual information (51) [See below]  | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. |
| Useful lives or depreciation rates tangible assets               | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :8<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):10 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :8<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):10 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :5<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):20 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. |

## Disclosure of additional information tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Office equipment [Member]   |  | Computer equipments [Member]   |  |  |  |
|--|---|--|--|--|--|--|
| Sub classes of tangible assets [Axis]                            | Owned assets [Member]   |  | Owned and leased assets [Member]   |  | Owned assets [Member]  |  |
|  | 01/04/2019 to 31/03/2020  | 01/04/2018 to 31/03/2019   | 01/04/2019 to 31/03/2020   | 01/04/2018 to 31/03/2019   | 01/04/2019 to 31/03/2020   | 01/04/2018 to 31/03/2019   |
| Disclosure of additional information tangible assets [Abstract]  |   |  |  |  |  |  |
| Disclosure of additional information tangible assets [LineItems] |   |  |  |  |  |  |
| Depreciation method tangible assets                              | Textual information (52) [See below]  | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Textual information (53) [See below]   | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Textual information (54) [See below]   | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. |
| Useful lives or depreciation rates tangible assets               | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :5<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):20 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :3<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):6 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) :3<br>Estimated useful lives in respect of assets upto 31-3-2014 (in years):6 | Depreciation on Fixed Assets has been provided on use of Estimated life method, on the cost of Fixed Assets as per the rates, provided in the Companies Act, 2013. |



## Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Company total tangible assets [Member] |                                |              |                                |                                |              |
|---|--|--------------------------------|--------------|--------------------------------|--------------------------------|--------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member]       |                                |              |                                |                                |              |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]               |                                |              | Gross carrying amount [Member] |                                |              |
|   | 01/04/2019<br>to<br>31/03/2020         | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018   |
| Disclosure of tangible assets [Abstract]                                  |  |                                |              |                                |                                |              |
| Disclosure of tangible assets [LineItems]                                 |  |                                |              |                                |                                |              |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |              |                                |                                |              |
| Changes in tangible assets [Abstract]                                     |  |                                |              |                                |                                |              |
| Additions other than through business combinations tangible assets        | 4,52,14,905                            | 59,30,010                      |              | 4,52,14,905                    | 59,30,010                      |              |
| Acquisitions through business combinations tangible assets                | 0                                      | 0                              |              | 0                              | 0                              |              |
| Depreciation tangible assets  | -1,56,71,046                           | -1,59,33,529                   |              |                                |                                |              |
| Impairment loss recognised in profit or loss tangible assets              | 0                                      | 0                              |              |                                |                                |              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                      | 0                              |              |                                |                                |              |
| Revaluation increase (decrease) tangible assets                           | 0                                      | 0                              |              | 0                              | 0                              |              |
| Disposals tangible assets [Abstract]                                      |  |                                |              |                                |                                |              |
| Disposals tangible assets through demergers                               | 0                                      | 0                              |              | 0                              | 0                              |              |
| Disposals tangible assets, others   | 37,19,890                              | 16,808                         |              | 37,19,890                      | 18,500                         |              |
| Total disposals tangible assets   | 37,19,890                              | 16,808                         |              | 37,19,890                      | 18,500                         |              |
| Other adjustments tangible assets [Abstract]                              |  |                                |              |                                |                                |              |
| Increase (decrease) through net exchange differences tangible assets      | 0                                      | 0                              |              | 0                              | 0                              |              |
| Other adjustments tangible assets, others                                 | 0                                      | 0                              |              | 0                              | 0                              |              |
| Total other adjustments tangible assets                                   | 0                                      | 0                              |              | 0                              | 0                              |              |
| Total changes in tangible assets  | 2,58,23,969                            | -1,00,20,327                   |              | 4,14,95,015                    | 59,11,510                      |              |
| Tangible assets at end of period  | 21,78,14,832                           | 19,19,90,863                   | 20,20,11,190 | 25,70,48,604                   | 21,55,53,589                   | 20,96,42,079 |

## Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Company total tangible assets [Member]           |                                |            |                                  |                                |             |
|---|--|--------------------------------|------------|----------------------------------|--------------------------------|-------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member]                 |                                |            | Assets held under lease [Member] |                                |             |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] |                                |            | Carrying amount [Member]         |                                |             |
|   | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 | 01/04/2019<br>to<br>31/03/2020   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018  |
| Disclosure of tangible assets [Abstract]                                  |  |                                |            |                                  |                                |             |
| Disclosure of tangible assets [LineItems]                                 |  |                                |            |                                  |                                |             |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |            |                                  |                                |             |
| Changes in tangible assets [Abstract]                                     |  |                                |            |                                  |                                |             |
| Additions other than through business combinations tangible assets        |  |                                |            | 2,11,03,051                      | 0                              |             |
| Acquisitions through business combinations tangible assets                |  |                                |            | 0                                | 0                              |             |
| Depreciation tangible assets  | 1,56,71,046                                      | 1,59,33,529                    |            | 0                                | 0                              |             |
| Impairment loss recognised in profit or loss tangible assets              | 0  | 0                              |            | 0                                | 0                              |             |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0  | 0                              |            | 0                                | 0                              |             |
| Revaluation increase (decrease) tangible assets                           |  |                                |            | 0                                | 0                              |             |
| Disposals tangible assets [Abstract]                                      |  |                                |            |                                  |                                |             |
| Disposals tangible assets through demergers                               | 0  | 0                              |            | 0                                | 0                              |             |
| Disposals tangible assets, others   | 0  | 1,692                          |            | 37,19,890                        | 0                              |             |
| Total disposals tangible assets   | 0  | 1,692                          |            | 37,19,890                        | 0                              |             |
| Other adjustments tangible assets [Abstract]                              |  |                                |            |                                  |                                |             |
| Increase (decrease) through net exchange differences tangible assets      |  |                                |            | 0                                | 0                              |             |
| Other adjustments tangible assets, others                                 | 0  | 0                              |            | 0                                | 0                              |             |
| Total other adjustments tangible assets                                   | 0  | 0                              |            | 0                                | 0                              |             |
| Total changes in tangible assets  | 1,56,71,046                                      | 1,59,31,837                    |            | 1,73,83,161                      | 0                              |             |
| Tangible assets at end of period  | 3,92,33,772                                      | 2,35,62,726                    | 76,30,889  | 5,21,82,399                      | 3,47,99,238                    | 3,47,99,238 |

## Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Company total tangible assets [Member] |                                |             |  |                                |            |
|---|--|--------------------------------|-------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis]                                     | Assets held under lease [Member]       |                                |             |  |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member]         |                                |             | Accumulated depreciation and impairment [Member] |                                |            |
|   | 01/04/2019<br>to<br>31/03/2020         | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018  | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 |
| Disclosure of tangible assets [Abstract]                                  |  |                                |             |  |                                |            |
| Disclosure of tangible assets [LineItems]                                 |  |                                |             |  |                                |            |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |             |  |                                |            |
| Changes in tangible assets [Abstract]                                     |  |                                |             |  |                                |            |
| Additions other than through business combinations tangible assets        | 2,11,03,051                            | 0                              |             |  |                                |            |
| Acquisitions through business combinations tangible assets                | 0                                      | 0                              |             |  |                                |            |
| Depreciation tangible assets  |  |                                |             | 0  | 0                              |            |
| Impairment loss recognised in profit or loss tangible assets              |  |                                |             | 0  | 0                              |            |
| Reversal of impairment loss recognised in profit or loss tangible assets  |  |                                |             | 0  | 0                              |            |
| Revaluation increase (decrease) tangible assets                           | 0                                      | 0                              |             |  |                                |            |
| Disposals tangible assets [Abstract]                                      |  |                                |             |  |                                |            |
| Disposals tangible assets through demergers                               | 0                                      | 0                              |             | 0  | 0                              |            |
| Disposals tangible assets, others   | 37,19,890                              | 0                              |             | 0  | 0                              |            |
| Total disposals tangible assets   | 37,19,890                              | 0                              |             | 0  | 0                              |            |
| Other adjustments tangible assets [Abstract]                              |  |                                |             |  |                                |            |
| Increase (decrease) through net exchange differences tangible assets      | 0                                      | 0                              |             |  |                                |            |
| Other adjustments tangible assets, others                                 | 0                                      | 0                              |             | 0  | 0                              |            |
| Total other adjustments tangible assets                                   | 0                                      | 0                              |             | 0  | 0                              |            |
| Total changes in tangible assets  | 1,73,83,161                            | 0                              |             | 0  | 0                              |            |
| Tangible assets at end of period  | 5,21,82,399                            | 3,47,99,238                    | 3,47,99,238 | 0  | 0                              | 0          |

## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Company total tangible assets [Member] |                                |              |                                |                                |              |
|---|--|--------------------------------|--------------|--------------------------------|--------------------------------|--------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]                  |                                |              |                                |                                |              |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]               |                                |              | Gross carrying amount [Member] |                                |              |
|   | 01/04/2019<br>to<br>31/03/2020         | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018   |
| Disclosure of tangible assets [Abstract]                                  |  |                                |              |                                |                                |              |
| Disclosure of tangible assets [LineItems]                                 |  |                                |              |                                |                                |              |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |              |                                |                                |              |
| Changes in tangible assets [Abstract]                                     |  |                                |              |                                |                                |              |
| Additions other than through business combinations tangible assets        | 2,41,11,854                            | 59,30,010                      |              | 2,41,11,854                    | 59,30,010                      |              |
| Acquisitions through business combinations tangible assets                | 0                                      | 0                              |              | 0                              | 0                              |              |
| Depreciation tangible assets  | -1,56,71,046                           | -1,59,33,529                   |              |                                |                                |              |
| Impairment loss recognised in profit or loss tangible assets              | 0                                      | 0                              |              |                                |                                |              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                      | 0                              |              |                                |                                |              |
| Revaluation increase (decrease) tangible assets                           | 0                                      | 0                              |              | 0                              | 0                              |              |
| Disposals tangible assets [Abstract]                                      |  |                                |              |                                |                                |              |
| Disposals tangible assets through demergers                               | 0                                      | 0                              |              | 0                              | 0                              |              |
| Disposals tangible assets, others   | 0                                      | 16,808                         |              | 0                              | 18,500                         |              |
| Total disposals tangible assets   | 0                                      | 16,808                         |              | 0                              | 18,500                         |              |
| Other adjustments tangible assets [Abstract]                              |  |                                |              |                                |                                |              |
| Increase (decrease) through net exchange differences tangible assets      | 0                                      | 0                              |              | 0                              | 0                              |              |
| Other adjustments tangible assets, others                                 | 0                                      | 0                              |              | 0                              | 0                              |              |
| Total other adjustments tangible assets                                   | 0                                      | 0                              |              | 0                              | 0                              |              |
| Total changes in tangible assets  | 84,40,808                              | -1,00,20,327                   |              | 2,41,11,854                    | 59,11,510                      |              |
| Tangible assets at end of period  | 16,56,32,433                           | 15,71,91,625                   | 16,72,11,952 | 20,48,66,205                   | 18,07,54,351                   | 17,48,42,841 |

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Company total tangible assets [Member]           |                                |            | Buildings [Member]             |                                |             |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|-------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]                            |                                |            | Owned assets [Member]          |                                |             |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] |                                |            | Carrying amount [Member]       |                                |             |
|   | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018  |
| Disclosure of tangible assets [Abstract]                                  |  |                                |            |                                |                                |             |
| Disclosure of tangible assets [LineItems]                                 |  |                                |            |                                |                                |             |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |            |                                |                                |             |
| Changes in tangible assets [Abstract]                                     |  |                                |            |                                |                                |             |
| Additions other than through business combinations tangible assets        |  |                                |            | 0                              | 0                              |             |
| Acquisitions through business combinations tangible assets                |  |                                |            | 0                              | 0                              |             |
| Depreciation tangible assets  | 1,56,71,046                                      | 1,59,33,529                    |            | 0                              | 0                              |             |
| Impairment loss recognised in profit or loss tangible assets              | 0  | 0                              |            | 0                              | 0                              |             |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0  | 0                              |            | 0                              | 0                              |             |
| Revaluation increase (decrease) tangible assets                           |  |                                |            | 0                              | 0                              |             |
| Disposals tangible assets [Abstract]                                      |  |                                |            |                                |                                |             |
| Disposals tangible assets through demergers                               | 0  | 0                              |            | 0                              | 0                              |             |
| Disposals tangible assets, others   | 0  | 1,692                          |            | 0                              | 0                              |             |
| Total disposals tangible assets   | 0  | 1,692                          |            | 0                              | 0                              |             |
| Other adjustments tangible assets [Abstract]                              |  |                                |            |                                |                                |             |
| Increase (decrease) through net exchange differences tangible assets      |  |                                |            | 0                              | 0                              |             |
| Other adjustments tangible assets, others                                 | 0  | 0                              |            | 0                              | 0                              |             |
| Total other adjustments tangible assets                                   | 0  | 0                              |            | 0                              | 0                              |             |
| Total changes in tangible assets  | 1,56,71,046                                      | 1,59,31,837                    |            | 0                              | 0                              |             |
| Tangible assets at end of period  | 3,92,33,772                                      | 2,35,62,726                    | 76,30,889  | 1,28,03,200                    | 1,28,03,200                    | 1,28,03,200 |

## Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Buildings [Member]             |                                |             |  |                                |            |
|---|--------------------------------|--------------------------------|-------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |             |  |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] |                                |             | Accumulated depreciation and impairment [Member] |                                |            |
|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018  | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 |
| Disclosure of tangible assets [Abstract]                                  |                                |                                |             |  |                                |            |
| Disclosure of tangible assets [LineItems]                                 |                                |                                |             |  |                                |            |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                |             |  |                                |            |
| Changes in tangible assets [Abstract]                                     |                                |                                |             |  |                                |            |
| Additions other than through business combinations tangible assets        | 0                              | 0                              |             |  |                                |            |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              |             |  |                                |            |
| Depreciation tangible assets  |                                |                                |             | 0  | 0                              |            |
| Impairment loss recognised in profit or loss tangible assets              |                                |                                |             | 0  | 0                              |            |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                |                                |             | 0  | 0                              |            |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              |             |  |                                |            |
| Disposals tangible assets [Abstract]                                      |                                |                                |             |  |                                |            |
| Disposals tangible assets through demergers                               | 0                              | 0                              |             | 0  | 0                              |            |
| Disposals tangible assets, others   | 0                              | 0                              |             | 0  | 0                              |            |
| Total disposals tangible assets   | 0                              | 0                              |             | 0  | 0                              |            |
| Other adjustments tangible assets [Abstract]                              |                                |                                |             |  |                                |            |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              |             |  |                                |            |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |             | 0  | 0                              |            |
| Total other adjustments tangible assets                                   | 0                              | 0                              |             | 0  | 0                              |            |
| Total changes in tangible assets  | 0                              | 0                              |             | 0  | 0                              |            |
| Tangible assets at end of period  | 1,28,03,200                    | 1,28,03,200                    | 1,28,03,200 | 0  | 0                              | 0          |

## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Other building [Member]        |                                |             |                                |                                |             |
|---|--------------------------------|--------------------------------|-------------|--------------------------------|--------------------------------|-------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |             |                                |                                |             |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]       |                                |             | Gross carrying amount [Member] |                                |             |
|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018  | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018  |
| Disclosure of tangible assets [Abstract]                                  |                                |                                |             |                                |                                |             |
| Disclosure of tangible assets [LineItems]                                 |                                |                                |             |                                |                                |             |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                |             |                                |                                |             |
| Changes in tangible assets [Abstract]                                     |                                |                                |             |                                |                                |             |
| Additions other than through business combinations tangible assets        | 0                              | 0                              |             | 0                              | 0                              |             |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              |             | 0                              | 0                              |             |
| Depreciation tangible assets  | 0                              | 0                              |             |                                |                                |             |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |             |                                |                                |             |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |             |                                |                                |             |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              |             | 0                              | 0                              |             |
| Disposals tangible assets [Abstract]                                      |                                |                                |             |                                |                                |             |
| Disposals tangible assets through demergers                               | 0                              | 0                              |             | 0                              | 0                              |             |
| Disposals tangible assets, others   | 0                              | 0                              |             | 0                              | 0                              |             |
| Total disposals tangible assets   | 0                              | 0                              |             | 0                              | 0                              |             |
| Other adjustments tangible assets [Abstract]                              |                                |                                |             |                                |                                |             |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              |             | 0                              | 0                              |             |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |             | 0                              | 0                              |             |
| Total other adjustments tangible assets                                   | 0                              | 0                              |             | 0                              | 0                              |             |
| Total changes in tangible assets  | 0                              | 0                              |             | 0                              | 0                              |             |
| Tangible assets at end of period  | 1,28,03,200                    | 1,28,03,200                    | 1,28,03,200 | 1,28,03,200                    | 1,28,03,200                    | 1,28,03,200 |

## Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Other building [Member]                          |                                |            | Furniture and fixtures [Member] |                                |            |
|---|--|--------------------------------|------------|---------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]                            |                                |            | Owned assets [Member]           |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] |                                |            | Carrying amount [Member]        |                                |            |
|   | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 | 01/04/2019<br>to<br>31/03/2020  | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 |
| Disclosure of tangible assets [Abstract]                                  |  |                                |            |                                 |                                |            |
| Disclosure of tangible assets [LineItems]                                 |  |                                |            |                                 |                                |            |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |            |                                 |                                |            |
| Changes in tangible assets [Abstract]                                     |  |                                |            |                                 |                                |            |
| Additions other than through business combinations tangible assets        |  |                                |            | 0                               | 0                              |            |
| Acquisitions through business combinations tangible assets                |  |                                |            | 0                               | 0                              |            |
| Depreciation tangible assets  | 0  | 0                              |            | -3,771                          | -4,179                         |            |
| Impairment loss recognised in profit or loss tangible assets              | 0  | 0                              |            | 0                               | 0                              |            |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0  | 0                              |            | 0                               | 0                              |            |
| Revaluation increase (decrease) tangible assets                           |  |                                |            | 0                               | 0                              |            |
| Disposals tangible assets [Abstract]                                      |  |                                |            |                                 |                                |            |
| Disposals tangible assets through demergers                               | 0  | 0                              |            | 0                               | 0                              |            |
| Disposals tangible assets, others   | 0  | 0                              |            | 0                               | 0                              |            |
| Total disposals tangible assets   | 0  | 0                              |            | 0                               | 0                              |            |
| Other adjustments tangible assets [Abstract]                              |  |                                |            |                                 |                                |            |
| Increase (decrease) through net exchange differences tangible assets      |  |                                |            | 0                               | 0                              |            |
| Other adjustments tangible assets, others                                 | 0  | 0                              |            | 0                               | 0                              |            |
| Total other adjustments tangible assets                                   | 0  | 0                              |            | 0                               | 0                              |            |
| Total changes in tangible assets  | 0  | 0                              |            | -3,771                          | -4,179                         |            |
| Tangible assets at end of period  | 0  | 0                              | 0          | 33,837                          | 37,608                         | 41,787     |



## Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Furniture and fixtures [Member] |                                |            |  |                                |            |
|---|---------------------------------|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]           |                                |            |  |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member]  |                                |            | Accumulated depreciation and impairment [Member] |                                |            |
|   | 01/04/2019<br>to<br>31/03/2020  | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 |
| Disclosure of tangible assets [Abstract]                                  |                                 |                                |            |  |                                |            |
| Disclosure of tangible assets [LineItems]                                 |                                 |                                |            |  |                                |            |
| Reconciliation of changes in tangible assets [Abstract]                   |                                 |                                |            |  |                                |            |
| Changes in tangible assets [Abstract]                                     |                                 |                                |            |  |                                |            |
| Additions other than through business combinations tangible assets        | 0                               | 0                              |            |  |                                |            |
| Acquisitions through business combinations tangible assets                | 0                               | 0                              |            |  |                                |            |
| Depreciation tangible assets  |                                 |                                |            | 3,771  | 4,179                          |            |
| Impairment loss recognised in profit or loss tangible assets              |                                 |                                |            | 0  | 0                              |            |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                 |                                |            | 0  | 0                              |            |
| Revaluation increase (decrease) tangible assets                           | 0                               | 0                              |            |  |                                |            |
| Disposals tangible assets [Abstract]                                      |                                 |                                |            |  |                                |            |
| Disposals tangible assets through demergers                               | 0                               | 0                              |            | 0  | 0                              |            |
| Disposals tangible assets, others   | 0                               | 0                              |            | 0  | 0                              |            |
| Total disposals tangible assets   | 0                               | 0                              |            | 0  | 0                              |            |
| Other adjustments tangible assets [Abstract]                              |                                 |                                |            |  |                                |            |
| Increase (decrease) through net exchange differences tangible assets      | 0                               | 0                              |            |  |                                |            |
| Other adjustments tangible assets, others                                 | 0                               | 0                              |            | 0  | 0                              |            |
| Total other adjustments tangible assets                                   | 0                               | 0                              |            | 0  | 0                              |            |
| Total changes in tangible assets  | 0                               | 0                              |            | 3,771  | 4,179                          |            |
| Tangible assets at end of period  | 7,50,907                        | 7,50,907                       | 7,50,907   | 7,17,070   | 7,13,299                       | 7,09,120   |

## Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Vehicles [Member]                |                                |             |                                |                                |             |
|---|----------------------------------|--------------------------------|-------------|--------------------------------|--------------------------------|-------------|
| Sub classes of tangible assets [Axis]                                     | Assets held under lease [Member] |                                |             |                                |                                |             |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                                |             | Gross carrying amount [Member] |                                |             |
|   | 01/04/2019<br>to<br>31/03/2020   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018  | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018  |
| Disclosure of tangible assets [Abstract]                                  |                                  |                                |             |                                |                                |             |
| Disclosure of tangible assets [LineItems]                                 |                                  |                                |             |                                |                                |             |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                                |             |                                |                                |             |
| Changes in tangible assets [Abstract]                                     |                                  |                                |             |                                |                                |             |
| Additions other than through business combinations tangible assets        | 2,11,03,051                      | 0                              |             | 2,11,03,051                    | 0                              |             |
| Acquisitions through business combinations tangible assets                | 0                                | 0                              |             | 0                              | 0                              |             |
| Depreciation tangible assets  | 0                                | 0                              |             |                                |                                |             |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                              |             |                                |                                |             |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |             |                                |                                |             |
| Revaluation increase (decrease) tangible assets                           | 0                                | 0                              |             | 0                              | 0                              |             |
| Disposals tangible assets [Abstract]                                      |                                  |                                |             |                                |                                |             |
| Disposals tangible assets through demergers                               | 0                                | 0                              |             | 0                              | 0                              |             |
| Disposals tangible assets, others   | 37,19,890                        | 0                              |             | 37,19,890                      | 0                              |             |
| Total disposals tangible assets   | 37,19,890                        | 0                              |             | 37,19,890                      | 0                              |             |
| Other adjustments tangible assets [Abstract]                              |                                  |                                |             |                                |                                |             |
| Increase (decrease) through net exchange differences tangible assets      | 0                                | 0                              |             | 0                              | 0                              |             |
| Other adjustments tangible assets, others                                 | 0                                | 0                              |             | 0                              | 0                              |             |
| Total other adjustments tangible assets                                   | 0                                | 0                              |             | 0                              | 0                              |             |
| Total changes in tangible assets  | 1,73,83,161                      | 0                              |             | 1,73,83,161                    | 0                              |             |
| Tangible assets at end of period  | 5,21,82,399                      | 3,47,99,238                    | 3,47,99,238 | 5,21,82,399                    | 3,47,99,238                    | 3,47,99,238 |

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Vehicles [Member]                                |                                |            |                                |                                |              |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|--------------|
| Sub classes of tangible assets [Axis]                                     | Assets held under lease [Member]                 |                                |            | Owned assets [Member]          |                                |              |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] |                                |            | Carrying amount [Member]       |                                |              |
|   | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018   |
| Disclosure of tangible assets [Abstract]                                  |  |                                |            |                                |                                |              |
| Disclosure of tangible assets [LineItems]                                 |  |                                |            |                                |                                |              |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |            |                                |                                |              |
| Changes in tangible assets [Abstract]                                     |  |                                |            |                                |                                |              |
| Additions other than through business combinations tangible assets        |  |                                |            | 2,23,17,415                    | 58,49,921                      |              |
| Acquisitions through business combinations tangible assets                |  |                                |            | 0                              | 0                              |              |
| Depreciation tangible assets  | 0  | 0                              |            | -1,54,68,168                   | -1,57,64,401                   |              |
| Impairment loss recognised in profit or loss tangible assets              | 0  | 0                              |            | 0                              | 0                              |              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0  | 0                              |            | 0                              | 0                              |              |
| Revaluation increase (decrease) tangible assets                           |  |                                |            | 0                              | 0                              |              |
| Disposals tangible assets [Abstract]                                      |  |                                |            |                                |                                |              |
| Disposals tangible assets through demergers                               | 0  | 0                              |            | 0                              | 0                              |              |
| Disposals tangible assets, others   | 0  | 0                              |            | 0                              | 0                              |              |
| Total disposals tangible assets   | 0  | 0                              |            | 0                              | 0                              |              |
| Other adjustments tangible assets [Abstract]                              |  |                                |            |                                |                                |              |
| Increase (decrease) through net exchange differences tangible assets      |  |                                |            | 0                              | 0                              |              |
| Other adjustments tangible assets, others                                 | 0  | 0                              |            | 0                              | 0                              |              |
| Total other adjustments tangible assets                                   | 0  | 0                              |            | 0                              | 0                              |              |
| Total changes in tangible assets  | 0  | 0                              |            | 68,49,247                      | -99,14,480                     |              |
| Tangible assets at end of period  | 0  | 0                              | 0          | 15,06,70,250                   | 14,38,21,003                   | 15,37,35,483 |

## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Vehicles [Member]              |                                |              |  |                                |            |
|---|--------------------------------|--------------------------------|--------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |              |  |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] |                                |              | Accumulated depreciation and impairment [Member] |                                |            |
|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018   | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 |
| Disclosure of tangible assets [Abstract]                                  |                                |                                |              |  |                                |            |
| Disclosure of tangible assets [LineItems]                                 |                                |                                |              |  |                                |            |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                |              |  |                                |            |
| Changes in tangible assets [Abstract]                                     |                                |                                |              |  |                                |            |
| Additions other than through business combinations tangible assets        | 2,23,17,415                    | 58,49,921                      |              |  |                                |            |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              |              |  |                                |            |
| Depreciation tangible assets  |                                |                                |              | 1,54,68,168                                      | 1,57,64,401                    |            |
| Impairment loss recognised in profit or loss tangible assets              |                                |                                |              | 0  | 0                              |            |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                |                                |              | 0  | 0                              |            |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              |              |  |                                |            |
| Disposals tangible assets [Abstract]                                      |                                |                                |              |  |                                |            |
| Disposals tangible assets through demergers                               | 0                              | 0                              |              | 0  | 0                              |            |
| Disposals tangible assets, others   | 0                              | 0                              |              | 0  | 0                              |            |
| Total disposals tangible assets   | 0                              | 0                              |              | 0  | 0                              |            |
| Other adjustments tangible assets [Abstract]                              |                                |                                |              |  |                                |            |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              |              |  |                                |            |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |              | 0  | 0                              |            |
| Total other adjustments tangible assets                                   | 0                              | 0                              |              | 0  | 0                              |            |
| Total changes in tangible assets  | 2,23,17,415                    | 58,49,921                      |              | 1,54,68,168                                      | 1,57,64,401                    |            |
| Tangible assets at end of period  | 18,73,63,888                   | 16,50,46,473                   | 15,91,96,552 | 3,66,93,638                                      | 2,12,25,470                    | 54,61,069  |

## Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Ships vessels [Member]           |                                |             |                                |                                |             |
|---|----------------------------------|--------------------------------|-------------|--------------------------------|--------------------------------|-------------|
| Sub classes of tangible assets [Axis]                                     | Assets held under lease [Member] |                                |             |                                |                                |             |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                                |             | Gross carrying amount [Member] |                                |             |
|   | 01/04/2019<br>to<br>31/03/2020   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018  | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018  |
| Disclosure of tangible assets [Abstract]                                  |                                  |                                |             |                                |                                |             |
| Disclosure of tangible assets [LineItems]                                 |                                  |                                |             |                                |                                |             |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                                |             |                                |                                |             |
| Changes in tangible assets [Abstract]                                     |                                  |                                |             |                                |                                |             |
| Additions other than through business combinations tangible assets        | 2,11,03,051                      | 0                              |             | 2,11,03,051                    | 0                              |             |
| Acquisitions through business combinations tangible assets                | 0                                | 0                              |             | 0                              | 0                              |             |
| Depreciation tangible assets  | 0                                | 0                              |             |                                |                                |             |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                              |             |                                |                                |             |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |             |                                |                                |             |
| Revaluation increase (decrease) tangible assets                           | 0                                | 0                              |             | 0                              | 0                              |             |
| Disposals tangible assets [Abstract]                                      |                                  |                                |             |                                |                                |             |
| Disposals tangible assets through demergers                               | 0                                | 0                              |             | 0                              | 0                              |             |
| Disposals tangible assets, others   | 37,19,890                        | 0                              |             | 37,19,890                      | 0                              |             |
| Total disposals tangible assets   | 37,19,890                        | 0                              |             | 37,19,890                      | 0                              |             |
| Other adjustments tangible assets [Abstract]                              |                                  |                                |             |                                |                                |             |
| Increase (decrease) through net exchange differences tangible assets      | 0                                | 0                              |             | 0                              | 0                              |             |
| Other adjustments tangible assets, others                                 | 0                                | 0                              |             | 0                              | 0                              |             |
| Total other adjustments tangible assets                                   | 0                                | 0                              |             | 0                              | 0                              |             |
| Total changes in tangible assets  | 1,73,83,161                      | 0                              |             | 1,73,83,161                    | 0                              |             |
| Tangible assets at end of period  | 5,21,82,399                      | 3,47,99,238                    | 3,47,99,238 | 5,21,82,399                    | 3,47,99,238                    | 3,47,99,238 |

## Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Ships vessels [Member]                           |                                |            |                                |                                |              |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|--------------|
| Sub classes of tangible assets [Axis]                                     | Assets held under lease [Member]                 |                                |            | Owned assets [Member]          |                                |              |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] |                                |            | Carrying amount [Member]       |                                |              |
|   | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018   |
| Disclosure of tangible assets [Abstract]                                  |  |                                |            |                                |                                |              |
| Disclosure of tangible assets [LineItems]                                 |  |                                |            |                                |                                |              |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |            |                                |                                |              |
| Changes in tangible assets [Abstract]                                     |  |                                |            |                                |                                |              |
| Additions other than through business combinations tangible assets        |  |                                |            | 2,07,81,172                    | 50,20,000                      |              |
| Acquisitions through business combinations tangible assets                |  |                                |            | 0                              | 0                              |              |
| Depreciation tangible assets  | 0  | 0                              |            | -1,43,31,203                   | -1,46,09,416                   |              |
| Impairment loss recognised in profit or loss tangible assets              | 0  | 0                              |            | 0                              | 0                              |              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0  | 0                              |            | 0                              | 0                              |              |
| Revaluation increase (decrease) tangible assets                           |  |                                |            | 0                              | 0                              |              |
| Disposals tangible assets [Abstract]                                      |  |                                |            |                                |                                |              |
| Disposals tangible assets through demergers                               | 0  | 0                              |            | 0                              | 0                              |              |
| Disposals tangible assets, others   | 0  | 0                              |            | 0                              | 0                              |              |
| Total disposals tangible assets   | 0  | 0                              |            | 0                              | 0                              |              |
| Other adjustments tangible assets [Abstract]                              |  |                                |            |                                |                                |              |
| Increase (decrease) through net exchange differences tangible assets      |  |                                |            | 0                              | 0                              |              |
| Other adjustments tangible assets, others                                 | 0  | 0                              |            | 0                              | 0                              |              |
| Total other adjustments tangible assets                                   | 0  | 0                              |            | 0                              | 0                              |              |
| Total changes in tangible assets  | 0  | 0                              |            | 64,49,969                      | -95,89,416                     |              |
| Tangible assets at end of period  | 0  | 0                              | 0          | 14,36,94,772                   | 13,72,44,803                   | 14,68,34,219 |

## Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Ships vessels [Member]         |                                |              |  |                                |            |
|---|--------------------------------|--------------------------------|--------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |              |  |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] |                                |              | Accumulated depreciation and impairment [Member] |                                |            |
|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018   | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 |
| Disclosure of tangible assets [Abstract]                                  |                                |                                |              |  |                                |            |
| Disclosure of tangible assets [LineItems]                                 |                                |                                |              |  |                                |            |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                |              |  |                                |            |
| Changes in tangible assets [Abstract]                                     |                                |                                |              |  |                                |            |
| Additions other than through business combinations tangible assets        | 2,07,81,172                    | 50,20,000                      |              |  |                                |            |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              |              |  |                                |            |
| Depreciation tangible assets  |                                |                                |              | 1,43,31,203                                      | 1,46,09,416                    |            |
| Impairment loss recognised in profit or loss tangible assets              |                                |                                |              | 0  | 0                              |            |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                |                                |              | 0  | 0                              |            |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              |              |  |                                |            |
| Disposals tangible assets [Abstract]                                      |                                |                                |              |  |                                |            |
| Disposals tangible assets through demergers                               | 0                              | 0                              |              | 0  | 0                              |            |
| Disposals tangible assets, others   | 0                              | 0                              |              | 0  | 0                              |            |
| Total disposals tangible assets   | 0                              | 0                              |              | 0  | 0                              |            |
| Other adjustments tangible assets [Abstract]                              |                                |                                |              |  |                                |            |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              |              |  |                                |            |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |              | 0  | 0                              |            |
| Total other adjustments tangible assets                                   | 0                              | 0                              |              | 0  | 0                              |            |
| Total changes in tangible assets  | 2,07,81,172                    | 50,20,000                      |              | 1,43,31,203                                      | 1,46,09,416                    |            |
| Tangible assets at end of period  | 17,72,15,053                   | 15,64,33,881                   | 15,14,13,881 | 3,35,20,281                                      | 1,91,89,078                    | 45,79,662  |

## Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Motor vehicles [Member]        |                                |            |                                |                                |            |
|---|--------------------------------|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |            |                                |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]       |                                |            | Gross carrying amount [Member] |                                |            |
|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 |
| Disclosure of tangible assets [Abstract]                                  |                                |                                |            |                                |                                |            |
| Disclosure of tangible assets [LineItems]                                 |                                |                                |            |                                |                                |            |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                |            |                                |                                |            |
| Changes in tangible assets [Abstract]                                     |                                |                                |            |                                |                                |            |
| Additions other than through business combinations tangible assets        | 15,36,243                      | 8,29,921                       |            | 15,36,243                      | 8,29,921                       |            |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              |            | 0                              | 0                              |            |
| Depreciation tangible assets  | -11,36,965                     | -11,54,985                     |            |                                |                                |            |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |            |                                |                                |            |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |            |                                |                                |            |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              |            | 0                              | 0                              |            |
| Disposals tangible assets [Abstract]                                      |                                |                                |            |                                |                                |            |
| Disposals tangible assets through demergers                               | 0                              | 0                              |            | 0                              | 0                              |            |
| Disposals tangible assets, others   | 0                              | 0                              |            | 0                              | 0                              |            |
| Total disposals tangible assets   | 0                              | 0                              |            | 0                              | 0                              |            |
| Other adjustments tangible assets [Abstract]                              |                                |                                |            |                                |                                |            |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              |            | 0                              | 0                              |            |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |            | 0                              | 0                              |            |
| Total other adjustments tangible assets                                   | 0                              | 0                              |            | 0                              | 0                              |            |
| Total changes in tangible assets  | 3,99,278                       | -3,25,064                      |            | 15,36,243                      | 8,29,921                       |            |
| Tangible assets at end of period  | 69,75,478                      | 65,76,200                      | 69,01,264  | 1,01,48,835                    | 86,12,592                      | 77,82,671  |



## Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Motor vehicles [Member]                          |                                |            | Office equipment [Member]      |                                |            |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]                            |                                |            | Owned assets [Member]          |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] |                                |            | Carrying amount [Member]       |                                |            |
|   | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 |
| Disclosure of tangible assets [Abstract]                                  |  |                                |            |                                |                                |            |
| Disclosure of tangible assets [LineItems]                                 |  |                                |            |                                |                                |            |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |            |                                |                                |            |
| Changes in tangible assets [Abstract]                                     |  |                                |            |                                |                                |            |
| Additions other than through business combinations tangible assets        |  |                                |            | 2,84,649                       | 59,750                         |            |
| Acquisitions through business combinations tangible assets                |  |                                |            | 0                              | 0                              |            |
| Depreciation tangible assets  | 11,36,965  | 11,54,985                      |            | -45,215                        | -34,045                        |            |
| Impairment loss recognised in profit or loss tangible assets              | 0  | 0                              |            | 0                              | 0                              |            |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0  | 0                              |            | 0                              | 0                              |            |
| Revaluation increase (decrease) tangible assets                           |  |                                |            | 0                              | 0                              |            |
| Disposals tangible assets [Abstract]                                      |  |                                |            |                                |                                |            |
| Disposals tangible assets through demergers                               | 0  | 0                              |            | 0                              | 0                              |            |
| Disposals tangible assets, others   | 0  | 0                              |            | 0                              | 16,808                         |            |
| Total disposals tangible assets   | 0  | 0                              |            | 0                              | 16,808                         |            |
| Other adjustments tangible assets [Abstract]                              |  |                                |            |                                |                                |            |
| Increase (decrease) through net exchange differences tangible assets      |  |                                |            | 0                              | 0                              |            |
| Other adjustments tangible assets, others                                 | 0  | 0                              |            | 0                              | 0                              |            |
| Total other adjustments tangible assets                                   | 0  | 0                              |            | 0                              | 0                              |            |
| Total changes in tangible assets  | 11,36,965  | 11,54,985                      |            | 2,39,434                       | 8,897                          |            |
| Tangible assets at end of period  | 31,73,357  | 20,36,392                      | 8,81,407   | 4,67,143                       | 2,27,709                       | 2,18,812   |

## Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Office equipment [Member]      |                                |            |  |                                |            |
|---|--------------------------------|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |            |  |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] |                                |            | Accumulated depreciation and impairment [Member] |                                |            |
|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 |
| Disclosure of tangible assets [Abstract]                                  |                                |                                |            |  |                                |            |
| Disclosure of tangible assets [LineItems]                                 |                                |                                |            |  |                                |            |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                |            |  |                                |            |
| Changes in tangible assets [Abstract]                                     |                                |                                |            |  |                                |            |
| Additions other than through business combinations tangible assets        | 2,84,649                       | 59,750                         |            |  |                                |            |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              |            |  |                                |            |
| Depreciation tangible assets  |                                |                                |            | 45,215   | 34,045                         |            |
| Impairment loss recognised in profit or loss tangible assets              |                                |                                |            | 0  | 0                              |            |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                |                                |            | 0  | 0                              |            |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              |            |  |                                |            |
| Disposals tangible assets [Abstract]                                      |                                |                                |            |  |                                |            |
| Disposals tangible assets through demergers                               | 0                              | 0                              |            | 0  | 0                              |            |
| Disposals tangible assets, others   | 0                              | 18,500                         |            | 0  | 1,692                          |            |
| Total disposals tangible assets   | 0                              | 18,500                         |            | 0  | 1,692                          |            |
| Other adjustments tangible assets [Abstract]                              |                                |                                |            |  |                                |            |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              |            |  |                                |            |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |            | 0  | 0                              |            |
| Total other adjustments tangible assets                                   | 0                              | 0                              |            | 0  | 0                              |            |
| Total changes in tangible assets  | 2,84,649                       | 41,250                         |            | 45,215   | 32,353                         |            |
| Tangible assets at end of period  | 12,68,823                      | 9,84,174                       | 9,42,924   | 8,01,680   | 7,56,465                       | 7,24,112   |

## Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Computer equipments [Member]   |                                |            |                                |                                |            |
|---|--------------------------------|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |            |                                |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]       |                                |            | Gross carrying amount [Member] |                                |            |
|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 |
| Disclosure of tangible assets [Abstract]                                  |                                |                                |            |                                |                                |            |
| Disclosure of tangible assets [LineItems]                                 |                                |                                |            |                                |                                |            |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                |            |                                |                                |            |
| Changes in tangible assets [Abstract]                                     |                                |                                |            |                                |                                |            |
| Additions other than through business combinations tangible assets        | 15,09,790                      | 20,339                         |            | 15,09,790                      | 20,339                         |            |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              |            | 0                              | 0                              |            |
| Depreciation tangible assets  | -1,53,892                      | -1,30,904                      |            |                                |                                |            |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |            |                                |                                |            |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |            |                                |                                |            |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              |            | 0                              | 0                              |            |
| Disposals tangible assets [Abstract]                                      |                                |                                |            |                                |                                |            |
| Disposals tangible assets through demergers                               | 0                              | 0                              |            | 0                              | 0                              |            |
| Disposals tangible assets, others   | 0                              | 0                              |            | 0                              | 0                              |            |
| Total disposals tangible assets   | 0                              | 0                              |            | 0                              | 0                              |            |
| Other adjustments tangible assets [Abstract]                              |                                |                                |            |                                |                                |            |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              |            | 0                              | 0                              |            |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |            | 0                              | 0                              |            |
| Total other adjustments tangible assets                                   | 0                              | 0                              |            | 0                              | 0                              |            |
| Total changes in tangible assets  | 13,55,898                      | -1,10,565                      |            | 15,09,790                      | 20,339                         |            |
| Tangible assets at end of period  | 16,58,003                      | 3,02,105                       | 4,12,670   | 26,79,387                      | 11,69,597                      | 11,49,258  |

**Disclosure of tangible assets [Table]**

..(20)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Computer equipments [Member]                     |                                |            |
|---|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]                            |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] |                                |            |
|   | 01/04/2019<br>to<br>31/03/2020                   | 01/04/2018<br>to<br>31/03/2019 | 31/03/2018 |
| Disclosure of tangible assets [Abstract]                                  |  |                                |            |
| Disclosure of tangible assets [LineItems]                                 |  |                                |            |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |            |
| Changes in tangible assets [Abstract]                                     |  |                                |            |
| Depreciation tangible assets  | 1,53,892   | 1,30,904                       |            |
| Impairment loss recognised in profit or loss tangible assets              | 0  | 0                              |            |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0  | 0                              |            |
| Disposals tangible assets [Abstract]                                      |  |                                |            |
| Disposals tangible assets through demergers                               | 0  | 0                              |            |
| Disposals tangible assets, others   | 0  | 0                              |            |
| Total disposals tangible assets   | 0  | 0                              |            |
| Other adjustments tangible assets [Abstract]                              |  |                                |            |
| Other adjustments tangible assets, others                                 | 0  | 0                              |            |
| Total other adjustments tangible assets                                   | 0  | 0                              |            |
| Total changes in tangible assets  | 1,53,892   | 1,30,904                       |            |
| Tangible assets at end of period  | 10,21,384  | 8,67,492                       | 7,36,588   |

**Textual information (38)****Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

**Textual information (39)****Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

**Textual information (40)****Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

**Textual information (41)****Useful lives or depreciation rates tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (42)

### **Useful lives or depreciation rates tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (43)

### **Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (44)

### **Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (45)

### **Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (46)

### **Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (47)

### **Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (48)

### **Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (49)

### **Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (50)

### **Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (51)

### **Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (52)

### **Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (53)

### **Depreciation method tangible assets**

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

## Textual information (54)

### Depreciation method tangible assets

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014

### [201100] Notes - Intangible assets

#### Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Company total intangible assets [Member]  |            |
|--|---|------------|
| Sub classes of 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]  |            |
|  | 31/03/2020  | 31/03/2019 |
| Disclosure of intangible assets [Abstract]   |   |            |
| Disclosure of intangible assets [LineItems]  |   |            |
| Reconciliation of changes in intangible assets [Abstract]                                |   |            |
| Intangible assets at end of period   | 0   | 0          |

### [200400] Notes - Non-current investments

#### Details of non-current investments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of non-current investments [Axis]            | Column 1                                       |  |
|---|--|--|
|   | 01/04/2019 to 31/03/2020                       | 01/04/2018 to 31/03/2019                       |
| Non-current investments [Abstract]                          |  |  |
| Disclosure of details of non-current investments [Abstract] |  |  |
| Details of non-current investments [LineItems]              |  |  |
| Type of non-current investments                             | Investment in public sector equity instruments | Investment in public sector equity instruments |
| Class of non-current investments                            | Other investments                              | Other investments                              |
| Nature of non-current investments                           | UNQUOTED                                       | UNQUOTED                                       |
| Non-current investments                                     | 16,693   | 5,000  |
| Name of body corporate in whom investment has been made     | SKSE LTD                                       | SKSE LTD                                       |

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|--------------------------|--------------------------|
| Disclosure of notes on non-current investments explanatory [TextBlock]   |                          |                          |
| Aggregate amount of quoted non-current investments   | 0                        | 0                        |
| Market value of quoted non-current investments   | 0                        | 0                        |
| Aggregate amount of unquoted non-current investments   | 16,693                   | 5,000                    |
| Aggregate provision for diminution in value of non-current investments   | 0                        | 0                        |
| Explanation of significant restrictions on right of ownership realizability of investments or remittance of income or proceeds of disposal | 0                        | 0                        |
| Share non-current investments joint ventures   | 0                        | 0                        |

**[200500] Notes - Current investments**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2019<br/>to<br/>31/03/2020</b> | <b>01/04/2018<br/>to<br/>31/03/2019</b> |
|--|---|---|
| Disclosure of notes on current investments explanatory [TextBlock]   |   |   |
| Explanation of significant restrictions on right of ownership<br>realizability of investments or remittance of income or<br>proceeds of disposal | 0                                       | 0                                       |

**[200600] Notes - Subclassification and notes on liabilities and assets****Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| <b>Classification based on time period [Axis]</b>   | <b>Long-term [Member]</b>                 |   |   |   |
|---|---|---|---|---|
| <b>Classification of loans and advances [Axis]</b>  | <b>Loans and advances [Member]</b>        |   | <b>Security deposits [Member]</b>         |   |
| <b>Classification of assets based on security [Axis]</b>  | <b>Unsecured considered good [Member]</b> |   | <b>Unsecured considered good [Member]</b> |   |
|   | <b>01/04/2019<br/>to<br/>31/03/2020</b>   | <b>01/04/2018<br/>to<br/>31/03/2019</b> | <b>01/04/2019<br/>to<br/>31/03/2020</b>   | <b>01/04/2018<br/>to<br/>31/03/2019</b> |
| Subclassification and notes on liabilities and assets<br>[Abstract]   |   |   |   |   |
| Loans and advances notes [Abstract]   |   |   |   |   |
| Loans and advances [Abstract]   |   |   |   |   |
| Disclosure of loans and advances [LineItems]  |   |   |   |   |
| Loans and advances, gross   | 4,26,96,043                               | 3,29,45,106                             | 66,96,362                                 | 73,88,026                               |
| Allowance for bad and doubtful loans and<br>advances  | 0   | 0                                       | 0   | 0                                       |
| Loans and advances  | 4,26,96,043                               | 3,29,45,106                             | 66,96,362                                 | 73,88,026                               |
| Nature of other loans and advances  | UNSECURED                                 | UNSECURED                               | UNSECURED                                 | UNSECURED                               |
| Details of loans and advances due by<br>directors, other officers or others<br>[Abstract]                             |   |   |   |   |
| Loans and advances due by directors   | 0   | 0                                       | 0   | 0                                       |
| Loans and advances due by other officers  | 0   | 0                                       | 0   | 0                                       |
| Loans and advances due by others  | 0   | 0                                       | 0   | 0                                       |
| Total loans and advances due by<br>directors, other officers or others  | 0   | 0                                       | 0   | 0                                       |
| Details of loans and advances due by firms<br>or companies in which any director is<br>partner or director [Abstract] |   |   |   |   |
| Loans and advances due by firms in<br>which any director is partner   | 0   | 0                                       | 0   | 0                                       |
| Loans and advances due by private<br>companies in which any director is<br>director                                   | 0   | 0                                       | 0   | 0                                       |
| Loans and advances due by private<br>companies in which any director is<br>member                                     | 0   | 0                                       | 0   | 0                                       |
| Total loans and advances due<br>by firms or companies in which<br>any director is partner or<br>director              | 0   | 0                                       | 0   | 0                                       |



## Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]  | Long-term [Member]                 |                                |                                    |                                |
|---|------------------------------------|--------------------------------|------------------------------------|--------------------------------|
| Classification of loans and advances [Axis]   | Other loans and advances [Member]  |                                | Advance tax [Member]               |                                |
| Classification of assets based on security [Axis]   | Unsecured considered good [Member] |                                | Unsecured considered good [Member] |                                |
|   | 01/04/2019<br>to<br>31/03/2020     | 01/04/2018<br>to<br>31/03/2019 | 01/04/2019<br>to<br>31/03/2020     | 01/04/2018<br>to<br>31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract]  |                                    |                                |                                    |                                |
| Loans and advances notes [Abstract]   |                                    |                                |                                    |                                |
| Loans and advances [Abstract]   |                                    |                                |                                    |                                |
| Disclosure of loans and advances [LineItems]  |                                    |                                |                                    |                                |
| Loans and advances, gross   | 3,59,99,681                        | 2,55,57,080                    | 76,21,157                          | 10,48,311                      |
| Allowance for bad and doubtful loans and advances   | 0                                  | 0                              | 0                                  | 0                              |
| Loans and advances  | 3,59,99,681                        | 2,55,57,080                    | 76,21,157                          | 10,48,311                      |
| Nature of other loans and advances  | UNSECURED                          | UNSECURED                      | UNSECURED                          | UNSECURED                      |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |                                    |                                |                                    |                                |
| Loans and advances due by directors   | 0                                  | 0                              | 0                                  | 0                              |
| Loans and advances due by other officers  | 0                                  | 0                              | 0                                  | 0                              |
| Loans and advances due by others  | 0                                  | 0                              | 0                                  | 0                              |
| Total loans and advances due by directors, other officers or others   | 0                                  | 0                              | 0                                  | 0                              |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |                                |                                    |                                |
| Loans and advances due by firms in which any director is partner  | 0                                  | 0                              | 0                                  | 0                              |
| Loans and advances due by private companies in which any director is director                                   | 0                                  | 0                              | 0                                  | 0                              |
| Loans and advances due by private companies in which any director is member                                     | 0                                  | 0                              | 0                                  | 0                              |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0                              | 0                                  | 0                              |

**Loans and advances [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]  | Long-term [Member]                 |                                |                                    |                                |
|---|------------------------------------|--------------------------------|------------------------------------|--------------------------------|
| Classification of loans and advances [Axis]   | Other advance taxes [Member]       |                                | Claims recoverable [Member]        |                                |
| Classification of assets based on security [Axis]   | Unsecured considered good [Member] |                                | Unsecured considered good [Member] |                                |
|   | 01/04/2019<br>to<br>31/03/2020     | 01/04/2018<br>to<br>31/03/2019 | 01/04/2019<br>to<br>31/03/2020     | 01/04/2018<br>to<br>31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract]  |                                    |                                |                                    |                                |
| Loans and advances notes [Abstract]   |                                    |                                |                                    |                                |
| Loans and advances [Abstract]   |                                    |                                |                                    |                                |
| Disclosure of loans and advances [LineItems]  |                                    |                                |                                    |                                |
| Loans and advances, gross   | 76,21,157                          | 10,48,311                      | 8,84,914                           | 20,34,819                      |
| Allowance for bad and doubtful loans and advances   | 0                                  | 0                              | 0                                  | 0                              |
| Loans and advances  | 76,21,157                          | 10,48,311                      | 8,84,914                           | 20,34,819                      |
| Nature of other loans and advances  | UNSECURED                          | UNSECURED                      | UNSECURED                          | UNSECURED                      |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |                                    |                                |                                    |                                |
| Loans and advances due by directors   | 0                                  | 0                              | 0                                  | 0                              |
| Loans and advances due by other officers  | 0                                  | 0                              | 0                                  | 0                              |
| Loans and advances due by others  | 0                                  | 0                              | 0                                  | 0                              |
| Total loans and advances due by directors, other officers or others   | 0                                  | 0                              | 0                                  | 0                              |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |                                |                                    |                                |
| Loans and advances due by firms in which any director is partner  | 0                                  | 0                              | 0                                  | 0                              |
| Loans and advances due by private companies in which any director is director                                   | 0                                  | 0                              | 0                                  | 0                              |
| Loans and advances due by private companies in which any director is member                                     | 0                                  | 0                              | 0                                  | 0                              |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0                              | 0                                  | 0                              |

**Loans and advances [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]  | Long-term [Member]                        |                                |
|---|---|--------------------------------|
| Classification of loans and advances [Axis]   | Other loans and advances, others [Member] |                                |
| Classification of assets based on security [Axis]   | Unsecured considered good [Member]        |                                |
|   | 01/04/2019<br>to<br>31/03/2020            | 01/04/2018<br>to<br>31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract]  |   |                                |
| Loans and advances notes [Abstract]   |   |                                |
| Loans and advances [Abstract]   |   |                                |
| Disclosure of loans and advances [LineItems]  |   |                                |
| Loans and advances, gross   | 2,74,93,610                               | 2,24,73,950                    |
| Allowance for bad and doubtful loans and advances   | 0   | 0                              |
| Loans and advances  | 2,74,93,610                               | 2,24,73,950                    |
| Nature of other loans and advances  | UNSECURED                                 | UNSECURED                      |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |   |                                |
| Loans and advances due by directors   | 0   | 0                              |
| Loans and advances due by other officers  | 0   | 0                              |
| Loans and advances due by others  | 0   | 0                              |
| Total loans and advances due by directors, other officers or others   | 0   | 0                              |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |   |                                |
| Loans and advances due by firms in which any director is partner  | 0   | 0                              |
| Loans and advances due by private companies in which any director is director                                   | 0   | 0                              |
| Loans and advances due by private companies in which any director is member                                     | 0   | 0                              |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0   | 0                              |

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of assets based on security [Axis]  | Classification of assets based on security [Member] |              | Unsecured considered good [Member] |              |
|--|---|--------------|------------------------------------|--------------|
|  | 31/03/2020  | 31/03/2019   | 31/03/2020                         | 31/03/2019   |
| Subclassification and notes on liabilities and assets [Abstract]   |   |              |                                    |              |
| Trade receivables notes [Abstract]   |   |              |                                    |              |
| Trade receivables [Abstract]   |   |              |                                    |              |
| Subclassification of trade receivables [Abstract]  |   |              |                                    |              |
| Subclassification of trade receivables [LineItems]   |   |              |                                    |              |
| Breakup of trade receivables [Abstract]  |   |              |                                    |              |
| Trade receivables, gross   | 15,53,82,585  | 15,58,45,406 | 15,53,82,585                       | 15,58,45,406 |
| Allowance for bad and doubtful debts   | 0   | 0            | 0                                  | 0            |
| Total trade receivables  | 15,53,82,585  | 15,58,45,406 | 15,53,82,585                       | 15,58,45,406 |
| Details of trade receivables due by directors, other officers or others [Abstract]                             |   |              |                                    |              |
| Trade receivables due by directors   |   |              | 0                                  | 0            |
| Trade receivables due by other officers  |   |              | 0                                  | 0            |
| Trade receivables due by others  |   |              | 0                                  | 0            |
| Total trade receivables due by directors, other officers or others   |   |              | 0                                  | 0            |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] |   |              |                                    |              |
| Trade receivables due by firms in which any director is partner  |   |              | 0                                  | 0            |
| Trade receivables due by private companies in which any director is director                                   |   |              | 0                                  | 0            |
| Trade receivables due by private companies in which any director is member                                     |   |              | 0                                  | 0            |
| Total trade receivables due by firms or companies in which any director is partner or director                 |   |              | 0                                  | 0            |

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis]                             | Company total inventories [Member]   |                                      | Finished goods [Member]              |                                      |
|--|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
|  | 01/04/2019 to 31/03/2020             | 01/04/2018 to 31/03/2019             | 01/04/2019 to 31/03/2020             | 01/04/2018 to 31/03/2019             |
| Subclassification and notes on liabilities and assets [Abstract] |                                      |                                      |                                      |                                      |
| Inventories notes [Abstract]                                     |                                      |                                      |                                      |                                      |
| Inventories [Abstract]   |                                      |                                      |                                      |                                      |
| Classification of inventories [Abstract]                         |                                      |                                      |                                      |                                      |
| Details of inventories [LineItems]                               |                                      |                                      |                                      |                                      |
| Inventories  | 3,07,87,825                          | 4,56,04,080                          | 2,69,12,288                          | 3,48,50,344                          |
| Mode of valuation  | Textual information (55) [See below] | Textual information (56) [See below] | Textual information (57) [See below] | Textual information (58) [See below] |

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis]                             | Other inventories [Member]           |                                      | Other inventories, others [Member]   |                                      |
|--|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
|  | 01/04/2019<br>to<br>31/03/2020       | 01/04/2018<br>to<br>31/03/2019       | 01/04/2019<br>to<br>31/03/2020       | 01/04/2018<br>to<br>31/03/2019       |
| Subclassification and notes on liabilities and assets [Abstract] |                                      |                                      |                                      |                                      |
| Inventories notes [Abstract]                                     |                                      |                                      |                                      |                                      |
| Inventories [Abstract]   |                                      |                                      |                                      |                                      |
| Classification of inventories [Abstract]                         |                                      |                                      |                                      |                                      |
| Details of inventories [LineItems]                               |                                      |                                      |                                      |                                      |
| Inventories  | 38,75,537                            | 38,75,537                            | 38,75,537                            | 38,75,537                            |
| Mode of valuation  | Textual information (59) [See below] | Textual information (60) [See below] | Textual information (61) [See below] | Textual information (62) [See below] |
| Nature of other inventories                                      | SHARES                               | SHARES                               | SHARES                               | SHARES                               |

**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]                       | Classification based on time period [Member] |            | Short-term [Member] |            |
|--|--|------------|---------------------|------------|
|  | 31/03/2020                                   | 31/03/2019 | 31/03/2020          | 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] |  |            |                     |            |
| Provisions notes [Abstract]                                      |  |            |                     |            |
| Disclosure of breakup of provisions [Abstract]                   |  |            |                     |            |
| Disclosure of breakup of provisions [LineItems]                  |  |            |                     |            |
| Provisions [Abstract]  |  |            |                     |            |
| Provisions for employee benefits [Abstract]                      |  |            |                     |            |
| Provision other employee related liabilities                     | 0  | 0          | 0                   | 0          |
| Total provisions for employee benefits                           | 0  | 0          | 0                   | 0          |
| Provision for corporate tax [Abstract]                           |  |            |                     |            |
| Provision for other tax  | 3,40,148                                     | 0          | 3,40,148            | 0          |
| Provision for corporate dividend tax                             | 0  | 0          | 0                   | 0          |
| Total provision for corporate tax                                | 3,40,148                                     | 0          | 3,40,148            | 0          |
| Provision for proposed dividend [Abstract]                       |  |            |                     |            |
| Provision for proposed equity dividend [Abstract]                |  |            |                     |            |
| Provision for proposed equity interim dividend                   | 19,27,185                                    | 0          | 19,27,185           | 0          |
| Provision for proposed equity special dividend                   | 0  | 0          | 0                   | 0          |
| Total provision for proposed equity dividend                     | 19,27,185                                    | 0          | 19,27,185           | 0          |
| Provision for proposed preference dividend [Abstract]            |  |            |                     |            |
| Provision for proposed preference special dividend               | 0  | 0          | 0                   | 0          |
| Total provision for proposed preference dividend                 | 0  | 0          | 0                   | 0          |
| Total provision for proposed dividend                            | 19,27,185                                    | 0          | 19,27,185           | 0          |
| CSR expenditure provision  | 0  | 0          | 0                   | 0          |
| Total provisions   | 22,67,333                                    | 0          | 22,67,333           | 0          |

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019     |
|---|--------------------------------|------------------------------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]                                   |                                |                                    |
| Trade payables, long-term   | 0                              | 0                                  |
| Others long-term, others  | 0                              | 0                                  |
| Total others, long-term   | 0                              | 0                                  |
| Total other long-term liabilities   | 0                              | 0                                  |
| Interest accrued but not due on borrowings  | 0                              | 0                                  |
| Interest accrued and due on borrowings  | 0                              | 0                                  |
| Interest accrued but not due on public deposits   | 0                              | 0                                  |
| Interest accrued and due on public deposits   | 0                              | 0                                  |
| Debentures claimed but not paid   | 0                              | 0                                  |
| Unpaid dividends  | 0                              | 0                                  |
| Unpaid matured deposits and interest accrued thereon  | 0                              | 0                                  |
| Unpaid matured debentures and interest accrued thereon  | 0                              | 0                                  |
| Public deposit payable, current   | 0                              | 0                                  |
| Current liabilities portion of share application money pending allotment  | 0                              | 0                                  |
| Other current liabilities, others   | 1,13,920                       | 0                                  |
| Total other current liabilities   | 1,13,920                       | 0                                  |
| Other non-current assets, others  | 0                              | 8,14,254                           |
| Total other non-current assets  | 0                              | 8,14,254                           |
| Nature of other non-current assets, others  |                                | Miscellaneous exp. Not written off |
| Aggregate amount of trade receivables outstanding for period exceeding six months   | 0                              | 0                                  |
| Fixed deposits with banks   | 0                              | 0                                  |
| Other balances with banks   | 81,994                         | 3,00,295                           |
| Total balance with banks  | 81,994                         | 3,00,295                           |
| Cash on hand  | 76,165                         | 63,13,742                          |
| Total cash and cash equivalents   | 1,58,159                       | 66,14,037                          |
| Total cash and bank balances  | 1,58,159                       | 66,14,037                          |
| 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 twelve months maturity   | 0                              | 0                                  |

## Textual information (55)

### Mode of valuation

Stock-in-trade items are valued at cost or net realizable value whichever is lower net of taxes Other inventories are valued at cost. Certain materials considered perishable in nature are charged off to revenue in the year of purchase.

## Textual information (56)

### Mode of valuation

Stock-in-trade items are valued at cost or net realizable value whichever is lower net of taxes Other inventories are valued at cost. Certain materials considered perishable in nature are charged off to revenue in the year of purchase.

## Textual information (57)

### Mode of valuation

Stock-in-trade items are valued at cost or net realizable value whichever is lower net of taxes Other inventories are valued at cost. Certain materials considered perishable in nature are charged off to revenue in the year of purchase.

## Textual information (58)

### Mode of valuation

Stock-in-trade items are valued at cost or net realizable value whichever is lower net of taxes Other inventories are valued at cost. Certain materials considered perishable in nature are charged off to revenue in the year of purchase.

## Textual information (59)

### Mode of valuation

Stock-in-trade items are valued at cost or net realizable value whichever is lower net of taxes Other inventories are valued at cost. Certain materials considered perishable in nature are charged off to revenue in the year of purchase.

## Textual information (60)

### Mode of valuation

Stock-in-trade items are valued at cost or net realizable value whichever is lower net of taxes Other inventories are valued at cost. Certain materials considered perishable in nature are charged off to revenue in the year of purchase.

## Textual information (61)

### Mode of valuation

Stock-in-trade items are valued at cost or net realizable value whichever is lower net of taxes Other inventories are valued at cost. Certain materials considered perishable in nature are charged off to revenue in the year of purchase.

## Textual information (62)

### Mode of valuation

Stock-in-trade items are valued at cost or net realizable value whichever is lower net of taxes Other inventories are valued at cost. Certain materials considered perishable in nature are charged off to revenue in the year of purchase.

**[200700] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> | <b>01/04/2018<br/>to<br/>31/03/2019</b> |
|---|---|---|
| Disclosure of additional balance sheet notes explanatory [TextBlock]  |   |   |
| Total contingent liabilities and commitments  | 0                                       | 0                                       |
| 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                          |
| 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                                       |
| 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                                |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No                                      | No                                      |
| Unclaimed share application refund money  | 0                                       | 0                                       |
| Unclaimed matured debentures  | 0                                       | 0                                       |
| Unclaimed matured deposits  | 0                                       | 0                                       |
| Interest unclaimed amount   | 0                                       | 0                                       |
| Number of warrants converted into equity shares during period   | [pure] 0                                | [pure] 0                                |
| Number of warrants converted into preference shares during period   | [pure] 0                                | [pure] 0                                |
| Number of warrants converted into debentures during period  | [pure] 0                                | [pure] 0                                |
| Number of warrants issued during period (in foreign currency)   | [pure] 0                                | [pure] 0                                |
| Number of warrants issued during period (INR)   | [pure] 0                                | [pure] 0                                |

**[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
|---|---|
| Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock] | Textual information (63)<br>[See below] |



## Textual information (63)

### Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

#### AMRUT DREDGING AND SHIPPING LIMITED

Note 20: Significant Accounting Policies Forming Part of Financial Statements for the Year ended 31 st March, 2020

#### 1. Basis of Preparation:

These financial statements have been prepared under historical cost convention from books of accounts maintained on an accrual basis (unless otherwise stated hereinafter) in conformity with accounting principles generally accepted in India and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India and referred to Sections 129 & 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 of India. The accounting policies applied by the company are consistent with those used in previous year.

The preparation of financial statements in conformity with GAAP requires that the management of the company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosure relating to contingent liabilities as of the date of the financial statements.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle as arrived at by Management, at twelve months.

#### 2. Use of Estimates:

The preparation of financial statements requires estimates and assumptions to be made that affect the application of accounting policies and the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each Balance Sheet date. Revisions in the estimates are recognized in the periods in which the results are known/materialize. Estimates of useful lives of fixed assets acquired after 31-03-2014 are as stated for in Schedule II to Companies Act, 2013. Estimates of useful lives of brought forward fixed assets existing as on 31-03-2014 are as made by Management.

#### 3. Property, Plant and Equipment:

Property, Plant and Equipment are stated at historical cost less accumulated depreciation and impairment losses, such cost being exclusive of excise duty. The cost of an asset comprises its purchase price and directly attributable cost of bringing the assets to working condition for its intended use. Expenditure for additions and improvements are capitalized as and when incurred.

#### 4. Depreciation:

Depreciation on Property, Plant and Equipment is provided on straight line method: (i) on the basis of useful lives of assets estimated by the management based on internal technical evaluation which have not undergone any change on account of transition to the Companies Act, 2013 in respect of brought forward assets as on 1-4-2014, and (ii) on the basis of useful lives of assets prescribed under

Schedule II to the Companies Act, 2013 in respect of assets acquired after 1-4-2014. Estimates of useful lives are as under:

| Description of Assets | Useful life in respect of new assets purchased on or after 1-4-2014 (in years) | Estimated useful lives in respect of assets upto 31-3-2014 (in years) |
|-----------------------|--|---|
| Building              | 60   | 60  |

|                       |    |    |
|-----------------------|----|----|
| Plant & Machinery     | 15 | 20 |
| Furniture & Fixture   | 10 | 15 |
| Vehicles              | 8  | 10 |
| Computers             | 3  | 6  |
| Equipments            | 5  | 20 |
| Other Assets:         |    |    |
| Electric Installation | 10 | 20 |
| Fax                   | 10 | 20 |
| Air Conditioner       | 10 | 20 |
| Solar Water Tank      | 10 | 20 |
| Mobile Phones         | 5  | 20 |
| Ships                 | 20 | 20 |
| Charter Vessel        | 20 | 20 |

#### 5. Impairment of Assets

The carrying values of assets/cash generating units at each balance sheet date are reviewed for impairment in accordance with Accounting Standard 28 "Impairment of Assets". If any indication of Impairment exists, the recoverable amount (i.e. the higher of the asset's net selling price and value in use) of such assets is estimated and impairment is recognized if the carrying amount of these assets exceeds their recoverable amount. If at the balance sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount but limited to the carrying amount that would have been determined (net of depreciation/amortization) had no impairment loss been recognized in prior accounting periods.

#### 6. Inventories:

Stock-in-trade items are valued at cost or net realizable value whichever is lower net of taxes Other inventories are valued at cost. Certain

materials considered perishable in nature are charged off to revenue in the year of purchase.

7. Revenue Recognition:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of Goods:

Sale of goods are recognized upon passing of property in goods and raising of invoices.

Sale of Services:

Sale of service are recognized upon raising of invoices on completion of services.

8. Employee Benefits:

Short Term Benefits:

The amount of short-term employee benefits for the accounting period of service are recognized at undiscounted amount on accrual basis for the year as an expense or as an accrued expense.

Post employment benefits:

i. Defined Contribution Plans:

The Company does not make payments to defined contribution plans such as provident fund and employees' state insurance. The company has no further payment obligations once the contributions have been paid. The contributions are accounted for and are recognized as employee benefit expense in the year when they are due.

ii. Defined Benefit Plans:

There are no defined benefit plans adopted by the Company whether during the year or on termination of service, hence question of accounting thereof does not arise.

iii. Other long-term employee benefits:

There are no other long-term employee benefits paid by the company to employees. Payment for leave salary is settled at year end and leaves of employees are hence not carried forward to future years. Hence the question of payment of long term compensated absences on termination of services of employees does not arise.

9. Transactions in Foreign Exchange:

Foreign currency transactions are recorded at the exchange rates prevailing on the date of such transactions. Foreign currency monetary assets and liabilities as at the Balance Sheet date are translated at the rates of exchange prevailing on the Balance Sheet date. Gains and losses arising on account of differences in foreign exchange rates on settlement/translation of foreign currency monetary assets and liabilities are netted off and

recognized in the Profit and Loss account.

#### 10. Earnings Per Share:

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equities shares outstanding during the year. There are no potential equity shares. Hence, Basic and Diluted Earnings Per Share are same.

#### 11. Taxes on Income:

Provision for current tax is made in terms of the provisions of the Income Tax Act 1961. Deferred tax on account of timing difference between taxable and accounting income is provided considering the tax rates and tax law enacted or substantively enacted by Balance Sheet Date, in accordance with Accounting Standard No. 22 "Taxes on Income".

#### 12. Provision, Contingent liabilities, Contingent Assets and Commitments:

A Provision is recognized when there is a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation. Contingent liabilities are not recognized; but disclosed unless the probability of an outflow of resources is remote.

#### 13. Borrowing Costs :

Borrowing costs directly related to the acquisition or construction of an asset is capitalized as part of the cost of such asset. Other borrowing costs are recognized as expense in the period in which they are incurred and charged to Profit and Loss Statement.

#### 14. Duties & Taxes

Purchases and stock-in-trade are shown net of duties & taxes. Sales of services are shown net of taxes.

Figures of previous year have been regrouped wherever necessary to confirm with those of current year.

#### 2. All inventories are shown as taken, valued and certified by Director.

| 3.PARTICULARS                      | THIS YEAR    | LAST YEAR    |
|------------------------------------|--------------|--------------|
| Salaries and payments to directors | 12,00,000 /- | 14,03,050 /- |
|                                    |              |              |

#### 4. Balance confirmations from Debtors and Creditors were not called for and hence they are subject to reconciliation, if required. They are, in the opinion of directors, fully realizable/payable at stated values.

#### 5. On account of COVID-19 induced lockdown, operations of the Company had to be stopped from mid-March 2020 until June, 2020 as permitted gradually. Its economic impact would be felt in the subsequent year but considering that gradually operations are scaling up, Management is of considered view that so far, the impact does not give rise to any material uncertainty that may cast any significant doubt on Company's ability to continue as a going concern or on its solvency. Management continues to closely monitor the unfolding situation and plans to take steps that it could, in order to withstand the impact of COVID-19

#### 6. The Company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31 st March, 2020 as micro, small or medium enterprises. Consequently, the amount paid/payable to these parties could not be ascertainable. Hence it is shown as Nil. No provision is made for interest payable since as per policy of the Company and the terms agreed upon by the Company with the creditors, no interest is payable on the

overdue amount.

7. All Entries and Balances relating to Goods and Services Tax are reflected in Financial Statements as per books of accounts. They are subject to reconciliation with GST Portal electronic Ledger, Online filing of Forms and separate audit under GST Laws.

8. The Company is engaged in the business of Shipping and Dredging and sales of marble and stone.

9. Earnings per Share:

| Particulars   | Unit   | 2019-20     | 2018-19     |
|---|--------|-------------|-------------|
| Profit attributable to Equity shareholders for Basic EPS (Profit after tax) | Rupees | 72,14,663/- | 69,40,889/- |
| Weighted Average Number of Equity Share used for Basic EPS                  | No.    | 65,86,908   | 63,72,742   |
| Basic Earning per Shares  | `      | 1.09)       | 1.09        |

10. Disclosure of transactions with related parties pursuant to Accounting Standard - 18:

| Name of the Related Party | Relation            | Nature of Transaction | Transaction Amount (Rs.) |
|---------------------------|---------------------|-----------------------|--------------------------|
| Amrutlal Gandhi           | Director            | Salary                | 6,00,000/-               |
| Pari Gandhi               | Director            | Salary                | 6,00,000/-               |
| Amrutlal Gandhi HUF       | HUF of Share holder | Commission            | 5,00,000/-               |
| Anil Gandhi HUF           | HUF of Share holder | Commission            | 3,00,000/-               |
| Anil Gandhi HUF           | HUF of Share holder | Office Rent           | 1,80,000/-               |
| Amrutlal Gandhi           | Director            | Loan taken            | 9,50,000/-               |
| Pooja Anil Gandhi         | Director Relative   | Loan taken            | 66,00,000/-              |

|                       |                   |                           |             |
|-----------------------|-------------------|---------------------------|-------------|
| Amrutlal Gandhi       | Director          | Loan Repayment            | 25,00,000/- |
| Pooja Anilbhai Gandhi | Director Relative | Loan Repayment            | 54,00,000/- |
| Pari Anil Gandhi      | Director          | Reimbursement to Expenses | 12,29,663/- |
| Pari Anil Gandhi      | Director          | Loan taken                | 22,25,000/- |
| Pari Anil Gandhi      | Director          | Loan Repayment            | 18,63,000/- |
| Pavan Anil Gandhi     | Director          | Loan taken                | 18,97,433/- |
| Pavan Anil Gandhi     | Director          | Loan Repayment            | 40,64,210/- |
| Pavan Anil Gandhi     | Director          | Reimbursement of Expenses | 65,54,412/- |
| Anil Gandhi           | Share Holder      | Loan taken                | 50,24,233/- |
| Anil Gandhi           | Share Holder      | Loan Repayment            | 98,06,633/- |

11. Unsecured loans from relatives of directors are exempt deposits pursuant to provisions of sections 73 to 76 of the Companies Act, 2013.
12. There were no pending litigations which would impact the financial position of the Company as explained by the Management.

### [201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on government grants explanatory [TextBlock] |                                |                                |
| Capital subsidies or grants received from government authorities | 0                              | 0                              |
| Revenue subsidies or grants received from government authorities | 0                              | 0                              |

### [201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2019<br>to<br>31/03/2020          |
|---|---|
| Disclosure of employee benefits explanatory [TextBlock] | Textual information (64)<br>[See below] |

## Textual information (64)

### Disclosure of employee benefits explanatory [Text Block]

#### 8. Employee Benefits:

##### Short Term Benefits:

The amount of short-term employee benefits for the accounting period of service are recognized at undiscounted amount on accrual basis for the year as an expense or as an accrued expense.

##### Post employment benefits:

#### i. Defined Contribution Plans:

The Company does not make payments to defined contribution plans such as provident fund and employees' state insurance. The company has no further payment obligations once the contributions have been paid. The contributions are accounted for and are recognized as employee benefit expense in the year when they are due.

#### ii. Defined Benefit Plans:

There are no defined benefit plans adopted by the Company whether during the year or on termination of service, hence question of accounting thereof does not arise.

#### iii. Other long-term employee benefits:

There are no other long-term employee benefits paid by the company to employees. Payment for leave salary is settled at year end and leaves of employees are hence not carried forward to future years. Hence the question of payment of long term compensated absences on termination of services of employees does not arise.



**[201600] Notes - Related party****Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis]  | Column 1   |  | Column 2   |
|---|--|--|--|
|   | 01/04/2019<br>to<br>31/03/2020   | 01/04/2018<br>to<br>31/03/2019   | 01/04/2018<br>to<br>31/03/2019                       |
| Disclosure of relationship and transactions between related parties [Abstract]  |  |  |  |
| Disclosure of relationship and transactions between related parties [LineItems] |  |  |  |
| Name of related party   | ANIL GANDHI HUF  | ANIL GANDHI HUF  | DRASHTI GANDHI                                       |
| Country of incorporation or residence of related party                          | INDIA  | INDIA  | INDIA  |
| Permanent account number of related party                                       | ACIPG8954B   | ACIPG8954B   | AQEP6708K  |
| Description of nature of related party relationship                             | Relatives of Key management personnel  | Relatives of Key management personnel  | Relatives of Key management personnel                |
| Description of nature of transactions with related party                        | Payment of office Rent for use of property as a Registered office of the Company | Payment of office Rent for use of property as a Registered office of the Company | Payment of Remuneration as an Administrative Manager |
| Related party transactions [Abstract]   |  |  |  |
| Services received related party transactions                                    |  | 0  | 2,60,000   |
| Leases as lessee related party transactions                                     | 1,80,000   | 1,80,000   | 0  |
| Amount written off during period in respect of debts due from related parties   | 0  | 0  | 0  |
| Amount written back during period in respect of debts due to related parties    | 0  | 0  | 0  |

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on related party explanatory [TextBlock] |                                |                                |
| Whether there are any related party transactions during year | Yes                            | Yes                            |
| Whether company is subsidiary company                        | No                             | No                             |

**[201400] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 |
|---|--------------------------------|--------------------------------|
| Disclosure of leases explanatory [TextBlock]                                    |                                |                                |
| Whether any operating lease has been converted to financial lease or vice-versa | No                             | No                             |

**[300300] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> | <b>01/04/2018<br/>to<br/>31/03/2019</b> |
|---|---|---|
| Disclosure of earnings per share explanatory [TextBlock]                    |   |   |
| Adjustments of numerator to calculate basic earnings per share [Abstract]   |   |   |
| Profit (loss) for period  | 72,14,663                               | 69,40,899                               |
| Adjustments of numerator to calculate diluted earnings per share [Abstract] |   |   |
| Profit (loss) for period  | 72,14,663                               | 69,40,899                               |

**[202800] Notes - Subsidiary information**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
|---|---|
| Disclosure of subsidiary information explanatory [TextBlock]                  |   |
| Whether company has subsidiary companies                                      | No                                      |
| Whether company has subsidiary companies which are yet to commence operations | No                                      |
| Whether company has subsidiary companies liquidated or sold during year       | No                                      |

**[202400] Notes - Investments in associates**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
|---|---|
| Disclosure of notes on investment in associates explanatory [TextBlock] |   |
| Whether company has invested in associates                              | No                                      |
| Whether company has associates which are yet to commence operations     | No                                      |
| Whether company has associates liquidated or sold during year           | No                                      |

**[202500] Notes - Financial reporting of interests in joint ventures**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
|--|---|
| Disclosure of notes on interests in joint ventures explanatory [TextBlock] |   |
| Whether company has invested in joint ventures                             | No                                      |
| Whether company has joint ventures which are yet to commence operations    | No                                      |
| Whether company has joint ventures liquidated or sold during year          | No                                      |

**[202700] Notes - Cash flow statements**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2019<br/>to<br/>31/03/2020</b> | <b>01/04/2018<br/>to<br/>31/03/2019</b> | <b>31/03/2018</b> |
|--|---|---|-------------------|
| Disclosure of cash flow statement explanatory [TextBlock]            |   |   |                   |
| Cash and cash equivalents if different from balance sheet [Abstract] |   |   |                   |
| Cash and cash equivalents cash flow statement                        | 1,58,159                                | 66,14,037                               | 24,20,527         |
| Total cash and cash equivalents                                      | 1,58,159                                | 66,14,037                               |                   |
| Income taxes paid (refund) [Abstract]                                |   |   |                   |
| Income taxes paid (refund), classified as operating activities       | 3,13,660                                | 0                                       |                   |
| Total income taxes paid (refund)                                     | 3,13,660                                | 0                                       |                   |

**[100200] Statement of profit and loss**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> | <b>01/04/2018<br/>to<br/>31/03/2019</b> |
|---|---|---|
| Statement of profit and loss [Abstract]   |   |   |
| Disclosure of revenue from operations [Abstract]  |   |   |
| Disclosure of revenue from operations for other than finance company [Abstract]                                     |   |   |
| Revenue from sale of products   | 18,30,08,814                            | 15,05,13,747                            |
| Revenue from sale of services   | 0                                       | 0                                       |
| Total revenue from operations other than finance company  | 18,30,08,814                            | 15,05,13,747                            |
| Total revenue from operations   | 18,30,08,814                            | 15,05,13,747                            |
| Other income  | 53,99,529                               | 22,25,022                               |
| Total revenue   | 18,84,08,343                            | 15,27,38,769                            |
| Expenses [Abstract]   |   |   |
| Cost of materials consumed  | 0                                       | 0                                       |
| Purchases of stock-in-trade   | 9,80,66,307                             | 6,90,70,265                             |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade                                       | 1,48,16,255                             | -3,16,54,263                            |
| Employee benefit expense  | 71,52,351                               | 1,32,84,911                             |
| Finance costs   | 45,55,703                               | 51,15,321                               |
| Depreciation, depletion and amortisation expense [Abstract]   |   |   |
| Depreciation expense  | 1,56,71,046                             | 1,59,33,530                             |
| Total depreciation, depletion and amortisation expense  | 1,56,71,046                             | 1,59,33,530                             |
| Expenditure on production, transportation and other expenditure pertaining to exploration and production activities | 0                                       | 0                                       |
| CSR expenditure   | 0                                       | 0                                       |
| Other expenses  | 4,06,18,358                             | 7,40,48,106                             |
| Total expenses  | 18,08,80,020                            | 14,57,97,870                            |
| Total profit before prior period items, exceptional items, extraordinary items and tax                              | 75,28,323                               | 69,40,899                               |
| Total profit before extraordinary items and tax   | 75,28,323                               | 69,40,899                               |
| Total profit before tax   | 75,28,323                               | 69,40,899                               |
| Tax expense [Abstract]  |   |   |
| Current tax   | 3,13,660                                | 0                                       |
| Total tax expense   | 3,13,660                                | 0                                       |
| Total profit (loss) for period from continuing operations   | 72,14,663                               | 69,40,899                               |
| Total profit (loss) for period before minority interest   | 72,14,663                               | 69,40,899                               |
| Total profit (loss) for period  | 72,14,663                               | 69,40,899                               |
| Earnings per equity share [Abstract]  |   |   |
| Basic earning per equity share  | [INR/shares] 1.1                        | [INR/shares] 1.09                       |
| Diluted earnings per equity share   | [INR/shares] 1.1                        | [INR/shares] 1.09                       |
| Basic earning per equity share before extraordinary items   | [INR/shares] 1.1                        | [INR/shares] 1.09                       |
| Diluted earnings per equity share before extraordinary items  | [INR/shares] 1.1                        | [INR/shares] 1.09                       |
| Nominal value of per equity share   | [INR/shares] 1.1                        | [INR/shares] 10                         |

**[300500] Notes - Subclassification and notes on income and expenses**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> | <b>01/04/2018<br/>to<br/>31/03/2019</b> |
|---|---|---|
| Subclassification and notes on income and expense explanatory [TextBlock] |   |   |
| Disclosure of revenue from sale of products [Abstract]                    |   |   |
| Revenue from sale of products [Abstract]                                  |   |   |
| Revenue from sale of products, gross                                      | 18,30,08,814                            | 15,05,13,747                            |
| Total revenue from sale of products                                       | 18,30,08,814                            | 15,05,13,747                            |
| Disclosure of revenue from sale of services [Abstract]                    |   |   |
| Revenue from sale of services [Abstract]                                  |   |   |
| Total revenue from sale of services                                       | 0                                       | 0                                       |
| Disclosure of other income [Abstract]                                     |   |   |
| Interest income [Abstract]  |   |   |
| Interest income on current investments [Abstract]                         |   |   |
| Interest on fixed deposits, current investments                           | 2,98,587                                | 2,68,132                                |
| Total interest income on current investments                              | 2,98,587                                | 2,68,132                                |
| Interest income on long-term investments [Abstract]                       |   |   |
| Interest on long-term intercorporate deposits                             | 10,85,959                               | 3,04,372                                |
| Total interest income on long-term investments                            | 10,85,959                               | 3,04,372                                |
| Total interest income   | 13,84,546                               | 5,72,504                                |
| Dividend income [Abstract]  |   |   |
| Dividend income current investments [Abstract]                            |   |   |
| Dividend income current investments from others                           | 3,47,126                                | 80,373                                  |
| Total dividend income current investments                                 | 3,47,126                                | 80,373                                  |
| Total dividend income   | 3,47,126                                | 80,373                                  |
| Other non-operating income [Abstract]                                     |   |   |
| Miscellaneous other non-operating income                                  | 36,67,857                               | 15,72,145                               |
| Total other non-operating income  | 36,67,857                               | 15,72,145                               |
| Total other income  | 53,99,529                               | 22,25,022                               |
| Disclosure of finance cost [Abstract]                                     |   |   |
| Interest expense [Abstract]   |   |   |
| Interest expense long-term loans [Abstract]                               |   |   |
| Interest expense long-term loans, banks                                   | 40,10,839                               | 34,12,231                               |
| Total interest expense long-term loans                                    | 40,10,839                               | 34,12,231                               |
| Interest expense short-term loans [Abstract]                              |   |   |
| Interest expense short-term loans, banks                                  | 3,18,291                                | 2,80,816                                |
| Total interest expense short-term loans                                   | 3,18,291                                | 2,80,816                                |
| Other interest charges  | 2,26,573                                | 14,22,274                               |
| Total interest expense  | 45,55,703                               | 51,15,321                               |
| Total finance costs   | 45,55,703                               | 51,15,321                               |
| Employee benefit expense [Abstract]                                       |   |   |
| Salaries and wages  | 0                                       | 0                                       |
| Managerial remuneration [Abstract]  |   |   |
| Remuneration to directors [Abstract]                                      |   |   |
| Salary to directors   | 12,00,000                               | 14,03,050                               |
| Total remuneration to directors   | 12,00,000                               | 14,03,050                               |
| Total managerial remuneration   | 12,00,000                               | 14,03,050                               |
| Staff welfare expense   | 35,947                                  | 1,92,791                                |
| Other employee related expenses   | 59,16,404                               | 1,16,89,070                             |
| Total employee benefit expense  | 71,52,351                               | 1,32,84,911                             |
| Breakup of other expenses [Abstract]                                      |   |   |
| Consumption of stores and spare parts                                     | 0                                       | 0                                       |
| Power and fuel  | 29,14,060                               | 1,75,96,566                             |
| Rent  | 4,06,685                                | 11,45,000                               |
| Repairs to building   | 0                                       | 0                                       |
| Repairs to machinery  | 0                                       | 0                                       |
| Insurance   | 17,28,284                               | 9,52,318                                |
| Rates and taxes excluding taxes on income [Abstract]                      |   |   |

|   |             |             |
|---|-------------|-------------|
| Total rates and taxes excluding taxes on income   | 0           | 0           |
| Electricity expenses  | 4,25,978    | 9,77,702    |
| Telephone postage   | 82,007      | 2,13,202    |
| Printing stationery   | 3,66,634    | 4,26,282    |
| Travelling conveyance   | 9,71,946    | 13,96,841   |
| Legal professional charges  | 20,11,220   | 3,15,662    |
| Directors sitting fees  | 0           | 0           |
| Registration filing fees  | 1,22,106    | 1,51,600    |
| Bank charges  | 8,613       | 0           |
| Advertising promotional expenses  | 15,750      | 0           |
| Transportation distribution expenses  | 2,21,096    | 1,67,460    |
| Cost repairs maintenance other assets   | 3,39,434    | 2,44,92,611 |
| Cost water charges  | 0           | 1,77,067    |
| Provision bad doubtful debts created  | 0           | 0           |
| Provision bad doubtful loans advances created   | 0           | 0           |
| Write-off assets [Abstract]   |             |             |
| Miscellaneous expenditure written off [Abstract]  |             |             |
| Total miscellaneous expenditure written off   | 0           | 0           |
| Fixed assets written off  | 0           | 16,807      |
| Bad debts written off   | 15,70,497   | 93,73,187   |
| Bad debts advances written off  | 0           | 0           |
| Total write-off assets  | 15,70,497   | 93,89,994   |
| Loss on disposal of intangible asset  | 0           | 0           |
| Loss on disposal, discard, demolition and destruction of depreciable tangible asset   | 0           | 0           |
| Payments to auditor [Abstract]  |             |             |
| Payment for audit services  | 0           | 30,000      |
| Total payments to auditor   | 0           | 30,000      |
| Miscellaneous expenses  | 2,94,34,048 | 1,66,15,801 |
| Total other expenses  | 4,06,18,358 | 7,40,48,106 |
| Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract] |             |             |
| Other expenditure pertaining to exploration and production activities   | 0           | 0           |
| Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities                 | 0           | 0           |
| Current tax [Abstract]  |             |             |
| Current tax pertaining to current year  | 3,13,660    | 0           |
| Total current tax   | 3,13,660    | 0           |

### [300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2018<br>to<br>31/03/2019 |
|---|--------------------------------|--------------------------------|
| Additional information on profit and loss account explanatory [TextBlock]           |                                |                                |
| Changes in inventories of finished goods  | 1,48,16,255                    | -3,16,54,263                   |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | 1,48,16,255                    | -3,16,54,263                   |
| Expenditure on dividend paid  | 0                              | 0                              |
| Total expenditure in foreign currency   | 0                              | 0                              |
| Total amount of dividend remitted in foreign currency                               | 0                              | 0                              |
| Total earnings in foreign currency  | 0                              | 0                              |
| Domestic sale manufactured goods  | 18,30,08,814                   | 15,05,13,747                   |
| Total domestic turnover goods, gross  | 18,30,08,814                   | 15,05,13,747                   |
| Total revenue from sale of products   | 18,30,08,814                   | 15,05,13,747                   |
| Total revenue from sale of services   | 0                              | 0                              |
| Gross value of transaction with related parties as per AS-18                        | 0                              | 0                              |
| Bad debts of related parties as per AS-18   | 0                              | 0                              |

**[300100] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
|---|---|
| Disclosure of revenue explanatory [TextBlock] | Textual information (65)<br>[See below] |

**Textual information (65)****Disclosure of revenue explanatory [Text Block]**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of Goods:

Sale of goods are recognized upon passing of property in goods and raising of invoices.

Sale of Services:

Sale of service are recognized upon raising of invoices on completion of services.

**[300700] 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]  | Column 1                       | Column 2  | Column 3                       | Column 4                       |
|---|--------------------------------|---|--------------------------------|--------------------------------|
|   | 01/04/2019<br>to<br>31/03/2020 | 01/04/2019<br>to<br>31/03/2020                          | 01/04/2019<br>to<br>31/03/2020 | 01/04/2019<br>to<br>31/03/2020 |
| 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  | AMRUTLAL JIVANDAS GANDHI       | PAVAN ANILBHAI GANDHI                                   | MANOJ HARSHADRAI LOTIA         | BANSHI DHAR MISHRA             |
| Director identification number of key managerial personnel or director  | 00101241                       | 02007735  | 05310746                       | 07368517                       |
| Permanent account number of key managerial personnel or director  | AGGPG3301E                     | AIZPG9121H  | ADBPL9515F                     | AHWPM5019N                     |
| Date of birth of key managerial personnel or director   | 09/10/1929                     | 21/09/1987  | 13/08/1988                     | 01/04/1975                     |
| Designation of key managerial personnel or director   | Director                       | Managing Director                                       | Independent Director           | Independent Director           |
| Qualification of key managerial personnel or director   | MATRIC                         | MBA – FM (Financial Markets) from Bombay Stock Exchange | ACS (Company Secretary) & LLB  | Master Mariner                 |
| Shares held by key managerial personnel or director   | [shares] 29,35,268             | [shares] 16,34,783                                      | [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   | 6,00,000                       | 0   | 0                              | 0                              |
| Gross salary to key managerial personnel or director  | 6,00,000                       | 0   | 0                              | 0                              |
| Total key managerial personnel or director remuneration   | 6,00,000                       | 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]  | Column 5   | Column 6   | Column 7                                |
|---|--|--|---|
|   | <b>01/04/2019<br/>to<br/>31/03/2020</b>  | <b>01/04/2019<br/>to<br/>31/03/2020</b>  | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]  |  |  |   |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems] |  |  |   |
| Name of key managerial personnel or director  | PARI ANIL<br>GANDHI  | PARI ANIL<br>GANDHI  | HASMUKH<br>RAMBHAI PATEL                |
| Director identification number of key managerial personnel or director  | 08016615   |  |   |
| Permanent account number of key managerial personnel or director  | BAHPG7804E   | BAHPG7804E   | AAWPP5617L                              |
| Date of birth of key managerial personnel or director   | 07/05/1993   | 07/05/1993   | 13/01/1961                              |
| Designation of key managerial personnel or director   | Director   | CFO  | Company Secretary                       |
| Qualification of key managerial personnel or director   | Graduate in Bachelor of Banking & Insurance, Diploma holder in Digital Marketing from Westminister University, London. | Graduate in Bachelor of Banking & Insurance, Diploma holder in Digital Marketing from Westminister University, London. | CS                                      |
| Shares held by key managerial personnel or director   | [shares] 4,96,792  | [shares] 4,96,792  | [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  | 6,00,000   | 28,000                                  |
| Gross salary to key managerial personnel or director  | 0  | 6,00,000   | 28,000                                  |
| Total key managerial personnel or director remuneration   | 0  | 6,00,000   | 28,000                                  |

**[301000] Notes - Corporate social responsibility**

Unless otherwise specified, all monetary values are in INR

|   |   |
|---|---|
|   | <b>01/04/2019<br/>to<br/>31/03/2020</b> |
| Disclosure of corporate social responsibility explanatory [TextBlock]           |   |
| Whether provisions of corporate social responsibility are applicable on company | No                                      |