

DCX SYSTEMS LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	(A) D C X SYSTEMS LIMITED	
Corporate identity number	U31908KA2011PLC061686	
Permanent account number of entity	AAECD0685R	
Address of registered office of company	AEROSPACE SEZ SECTOR, PLOT NOS. 29, 30 AND 107, HITECH DEFENCE AND AEROSPACE PARK, KAVADADASANAHALLI, BENGALURU RURAL, KARNATAKA, 562110, INDIA	
Type of industry	Commercial and Industrial	
Registration date	16/12/2011	
Category/sub-category of company	Company limited by Shares/ Non-govt Company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	28/06/2022	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
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)	AEROSPACE SEZ SECTOR, PLOT NOS. 29, 30 AND 107, HITECH DEFENCE AND AEROSPACE PARK, KAVADADASANAHALLI, BENGALURU RURAL, KARNATAKA, 562110, INDIA	
Name of city of place of maintenance of computer servers (storing accounting data)	BENGALURU	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	KARNATAKA	
Pin code of place of maintenance of computer servers (storing accounting data)	562110	
Name of district of place of maintenance of computer servers (storing accounting data)	BENGALURU	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	+91-80-49119555	

Footnotes

(A) Formerly known as DCX Cable Assemblies Private Limited

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	Column1	Column2	Column3	Column4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of 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	9988	4819	7413	8477
Description of product or service category	Other manufacturing services n.e.c.	Textual information (1) [See below]	STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF COPPER, N O T ELECTRICALLY INSULATED	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR T H E MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER PARTS
Turnover of product or service category	16.97	0.03	0.34	0.01
Highest turnover contributing product or service (ITC 8 digit) code	99889090	48191010	74130000	84779000
Description of product or service	Other manufacturing services n.e.c.	Textual information (2) [See below]	STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF COPPER, N O T ELECTRICALLY INSULATED	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR T H E MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER PARTS
Turnover of highest contributing product or service	16.97	0.03	0.34	0.01

Disclosure of principal product or services [Table]

..(2)

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

Types of principal product or services [Axis]	Column5	Column6	Column7	Column8
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of 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	8517	8529	8532	8533
Description of product or service category	Textual information (3) [See below]	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528 - OTHER: OTHER	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET) - OTHER FIXED CAPACITORS: CERAMIC DIELECTRIC, MULTILAYER	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS - OTHER FIXED RESISTORS: - OTHER: - OF INSULATED WIRE : OTHER
Turnover of product or service category	838.6	1,499.18	19.42	19.33
Highest turnover contributing product or service (ITC 8 digit) code	85177010	85299090	85322400	85332929
Description of product or service	Textual information (4) [See below]	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528 - OTHER: OTHER	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET) - OTHER FIXED CAPACITORS: CERAMIC DIELECTRIC, MULTILAYER	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS - OTHER FIXED RESISTORS: - OTHER: - OF INSULATED WIRE : OTHER
Turnover of highest contributing product or service	838.6	1,499.18	19.42	19.33

Disclosure of principal product or services [Table]

..(3)

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

Types of principal product or services [Axis]	Column9	Column10	Column11	Column12
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of 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	8534	8539	8539	8539
Description of product or service category	PRINTED CIRCUITS	Textual information (5) [See below]	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA RED LAMPS; ARC-LAMPS OTHER FILAMENT LAMPS, EXCLUDING ULTRA-VIOLET OR INFRA-RED LAMPS: - OTHER: OTHER	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA RED LAMPS; ARC-LAMPS PARTS: OTHER
Turnover of product or service category	1.92	9.49	0.6	238.44
Highest turnover contributing product or service (ITC 8 digit) code	85340000	85392200	85392990	85399090
Description of product or service	PRINTED CIRCUITS	Textual information (6) [See below]	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA RED LAMPS; ARC-LAMPS OTHER FILAMENT LAMPS, EXCLUDING ULTRA-VIOLET OR INFRA-RED LAMPS: - OTHER: OTHER	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA RED LAMPS; ARC-LAMPS PARTS: OTHER
Turnover of highest contributing product or service	1.92	9.49	0.6	238.44

Disclosure of principal product or services [Table]

..(4)

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

Types of principal product or services [Axis]	Column13	Column14	Column15	Column16
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of 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	8542	8543	8543	9305
Description of product or service category	Textual information (7) [See below]	ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER - OTHER MACHINES AND APPARATUS --- OTHER ---- OTHER	ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER - PARTS	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 9301 TO 9304 - Other : Of military weapons of heading 9301
Turnover of product or service category	1,201.29	154.87	1,412.96	5,308.9
Highest turnover contributing product or service (ITC 8 digit) code	85423100	85437099	85439000	93059100
Description of product or service	Textual information (8) [See below]	ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER - OTHER MACHINES AND APPARATUS --- OTHER ---- OTHER	ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER - PARTS	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 9301 TO 9304 - Other : Of military weapons of heading 9301
Turnover of highest contributing product or service	1,201.29	154.87	1,412.96	5,308.9

Disclosure of principal product or services [Table]

..(5)

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

Types of principal product or services [Axis]	Column17	Column18	Column19
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of general information about company [Abstract]			
Disclosure of principal product or services [Abstract]			
Disclosure of principal product or services [LineItems]			
Product or service category (ITC 4 digit) code	8529	8539	8542
Description of product or service category	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528 - OTHER: OTHER	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA RED LAMPS; ARC-LAMPS - PARTS: OTHER	Textual information (9) [See below]
Turnover of product or service category	184.8	1.09	85.9
Highest turnover contributing product or service (ITC 8 digit) code	85299090	85399090	85423100
Description of product or service	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528 - OTHER: OTHER	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA RED LAMPS; ARC-LAMPS - PARTS: OTHER	Textual information (10) [See below]
Turnover of highest contributing product or service	184.8	1.09	85.9

Textual information (1)**Description of product or service category**

CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE 4819 10 CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE- CARTONS, BOXES AND CASES, OF CORRUGATED PAPER OR PAPERBOARD : BOXES

Textual information (2)**Description of product or service**

CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE 4819 10 CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE- CARTONS, BOXES AND CASES, OF CORRUGATED PAPER OR PAPERBOARD : BOXES

Textual information (3)

Description of product or service category

TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 8443, 8525, 8527 OR 8528 - PARTS --- POPULATED, LOADED OR STUFFED PRINTED CIRCUIT BOARDS

Textual information (4)

Description of product or service

TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 8443, 8525, 8527 OR 8528 - PARTS --- POPULATED, LOADED OR STUFFED PRINTED CIRCUIT BOARDS

Textual information (5)

Description of product or service category

ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA RED LAMPS; ARC-LAMPS - OTHER FILAMENT LAMPS, EXCLUDING ULTRA-VIOLET OR INFRA-RED LAMPS: OTHER, OF A POWER NOT EXCEEDING 200 W AND FOR A VOLTAGE EXCEEDING 100 V

Textual information (6)

Description of product or service

ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA RED LAMPS; ARC-LAMPS - OTHER FILAMENT LAMPS, EXCLUDING ULTRA-VIOLET OR INFRA-RED LAMPS: OTHER, OF A POWER NOT EXCEEDING 200 W AND FOR A VOLTAGE EXCEEDING 100 V

Textual information (7)

Description of product or service category

ELECTRONIC INTEGRATED CIRCUITS - ELECTRONIC INTEGRATED CIRCUITS -- PROCESSORS AND CONTROLLERS, WHETHER OR NOT COMBINED WITH MEMORIES, CONVERTERS, LOGIC CIRCUITS,AMPLIFIERS, CLOCK AND TIMING CIRCUITS, OR OTHER CIRCUITS

Textual information (8)

Description of product or service

ELECTRONIC INTEGRATED CIRCUITS - ELECTRONIC INTEGRATED CIRCUITS -- PROCESSORS AND CONTROLLERS, WHETHER OR NOT COMBINED WITH MEMORIES, CONVERTERS, LOGIC CIRCUITS,AMPLIFIERS, CLOCK AND TIMING CIRCUITS, OR OTHER CIRCUITS

Textual information (9)

Description of product or service category

ELECTRONIC INTEGRATED CIRCUITS - ELECTRONIC INTEGRATED CIRCUITS -- PROCESSORS AND CONTROLLERS, WHETHER OR NOT COMBINED WITH MEMORIES, CONVERTERS, LOGIC CIRCUITS,AMPLIFIERS, CLOCK AND TIMING CIRCUITS, OR OTHER CIRCUITS

Textual information (10)

Description of product or service

ELECTRONIC INTEGRATED CIRCUITS - ELECTRONIC INTEGRATED CIRCUITS -- PROCESSORS AND CONTROLLERS, WHETHER OR NOT COMBINED WITH MEMORIES, CONVERTERS, LOGIC CIRCUITS, AMPLIFIERS, CLOCK AND TIMING CIRCUITS, OR OTHER CIRCUITS

[700600] Disclosures - Directors report

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2021 to 31/03/2022
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Electrical Products
Description of main product/service	Electrical Products
NIC code of product/service	-
Percentage to total turnover of company	99.58%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	Sign1	Sign2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	RAGHAVENDRA RAO	SANKARAKRISHNAN
Middle name of director	HOSAKOTE	
Last name of director	SHAMARAO	RAMALINGAM
Designation of director	Chairman Managing Director	& Whole Time Director
Director identification number of director	00379249	00078459
Date of signing board report	21/07/2022	21/07/2022

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

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (11) [See below]
Description of state of companies affair	Textual information (12) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the year no transfer made to General Reserves. The profit earned during the year has been transferred to Retained Earnings of the Company.
Disclosures relating to amount recommended to be paid as dividend	With a view to conserve resources for Company's operations and debt servicing, your directors do not recommend payment of dividend for the year ended 31st March 2022.
Details regarding energy conservation	Textual information (13) [See below]
Details regarding technology absorption	Textual information (14) [See below]
Details regarding foreign exchange earnings and outgo	Foreign Exchange Earnings : Rs.1479,54,42,859/- (PY - Rs.9,71,11,90,166/-) and Foreign Exchange O u t g o Rs.1256,57,70,639/- (PY - Rs.9,35,36,49,177/-)
Disclosures in director's responsibility statement	As per Board's Report
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (15) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	During the year under review, details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are attached as Annexure - 3.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (16) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (17) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	21/07/2022
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (18) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	(A) D C X SYSTEMS LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (19) [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 (20) [See below]

Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (21) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (22) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (23) [See below]
Disclosure of change in nature of business [TextBlock]	During the year under review, there is no change in the nature of the business of the Company.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (24) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (25) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (26) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	-
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 (27) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (28) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (29) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [TextBlock]	Textual information (30) [See below]
Disclosure of equity shares with differential rights [TextBlock]	During the year under review, the Company has not issued any equity shares with differential rights.
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	Textual information (31) [See below]
Disclosure of details of establishment of vigil mechanism [TextBlock]	Textual information (32) [See below]
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	Textual information (33) [See below]
Disclosures relating to employee stock option scheme explanatory [TextBlock]	Textual information (34) [See below]
Number of meetings of board	20
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Footnotes

(A) Formerly known as DCX Cable Assemblies Private Limited

Textual information (11)

Disclosure in board of directors report explanatory [Text Block]

BOARD'S REPORT

Dear Members,

We are pleased to present 11th Annual Report on business and operations together with the Audited Financial Statements and the Auditor's Report of your Company for the Year ended March 2022.

FINANCIAL RESULTS

STANDALONE (IND AS):

The Standalone performance under IND AS for the Financial Year ended March 31, 2022 is as under:

		(Amount in Millions)
Particulars	2021-22	2020-21
Operating Income	11,022.73	6,411.63
Other Income	220.61	420.79
Total Income	11,243.34	6,832.42
Total Expenditure	10,487.73	6,434.36
Profit/(loss) before Exceptional Items, and Tax	755.61	398.06
Profit before tax	755.61	398.06
Profit / (Loss) before Tax and Exceptional items, Prior Period Items	755.61	398.06
Less: Taxes (Current Tax)	(132.02)	(104.65)
Less : Deferred Tax	2.59	2.17

Less: MAT Credit	29.96	-
Total Tax Expenses	(99.47)	(102.48)
Net Profit/(Loss)	656.14	295.58

CONSOLIDATED:

The Consolidated performance under IND AS for the Financial Year ended March 31, 2022 is as under:

		(Amount in Millions)
Particulars	2021-22	2020-21
Operating Income	11,022.73	6,411.63
Other Income	220.61	420.79
Total Income	11,243.34	6,832.42
Total Expenditure	10,487.79	6,434.36
Profit/(loss) before Exceptional Items, and Tax	755.55	398.06
Profit before tax	755.55	398.06
Profit / (Loss) before Tax and Exceptional items, Prior Period Items	755.55	398.06
Less: Taxes (Current Tax)	(132.02)	(104.65)
Less : Deferred Tax	2.59	2.17
Less: MAT Credit	29.96	-
Total Tax Expenses	(99.47)	(102.48)

Net Profit/(Loss)	656.08	295.58
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STATE OF THE COMPANY'S AFFAIRS:

During the year under review, Your Company recorded a total income of Rs. 11,243.34 millions against Rs. 6,832.42 millions in the previous year registering an increase of 64.56% against previous year. The Net Profit of the Company for Financial Year 2021-22 was Rs. 656.14 millions against Net Profit of Rs. 295.58 millions during previous year.

REVISION OF FINANCIAL STATEMENTS:

During the year under review, Your Company has not revised the financial statements.

AWARDS RECEIVED DURING THE YEAR

During the year under review, Your Company have received following awards;

1. Pioneers 2021 by The Economic Times.
2. International Achievers Awards Dubai 2021.

INDUSTRIAL RELATIONS

Your Company has a harmonious & cordial relationship with all stakeholders of the Company.

EQUITY FUND RAISING THROUGH INITIAL PUBLIC OFFERING (IPO)

During the year under review, the Board and Shareholders accorded their consent to raise equity share capital through Initial Public Offering (IPO).

- The Company has filed draft red herring prospects (DRHP) dated Apr 05, 2022.

- The Company has received In-principle approval from the Bombay Stock Exchange (BSE) and National Stock Exchange (NSE) vide letter dated May 23, 2022.

- The Company has received final observation for the DRHP filed from Securities and Exchange Board of India (SEBI) vide letter dated July 05, 2022.

CHANGE OF NAME

During the year under review, your Company name has changed as below.

1. DCX Cable Assemblies Private Limited into DCX Systems Private Limited vide Certificate of Incorporation pursuant to change of name dated January 03, 2022.
2. DCX Systems Private Limited into DCX Systems Limited vide Certificate of Incorporation Consequent upon conversion to Public Limited Company dated February 18, 2022.

CHANGE IN THE NATURE OF BUSINESS, IF ANY:

During the year under review, there is no change in the nature of the business of the Company.

DIVIDEND AND TRANSFER TO RESERVES

With a view to conserve resources for Company's operations and debt servicing, your directors do not recommend payment of dividend for the year ended 31st March 2022.

During the year no transfer made to General Reserves.

The profit earned during the year has been transferred to Retained Earnings of the Company.

CAPITAL STRUCTURE

At present, the Authorized Share Capital of the Company is Rs 25,00,00,000 /- divided into 12,50,00,000 Equity Shares of Rs. 2/- each.

During the year under review, Capital Structure of the Company has undergone change as mentioned below;

Sl. No	Particulars	Date of Event	Details	Amount in Rs if applicable
1.	Reclassification of the Authorized Share Capital of the Company	24-11-2021	1,50,000 Preference shares of Rs.100 face value each has been reclassified into 15,00,000 Equity Shares of Rs.10 face value each.	
2.	Allotment of Equity Shares to Raghavendra Rao Hosakote Shamarao under preferential allotment/ private placement basis	20-01-2022	1,00,000 Equity Shares having a face value of Rs.10/- having premium Rs. 131/- each	1,41,00,000
3.	Allotment of Equity Shares to Raghavendra Rao Hosakote Shamarao under Rights Issue basis	24-01-2022	2,70,000 Equity Shares having a face value of Rs.10/- having premium Rs.131/- each	3,80,70,000
4.	Sub-Division of Shares	25-01-2022	The authorised share capital of the Company consisting 50,00,000 Equity Shares with face value of Rs.10/- each be and is hereby sub-divided into 2,50,00,000 Equity Shares with face value of Rs.2/- each ranking pari-passu in all respect with the existing Equity Shares of the Company.	
5.	Increase in Authorized Share Capital	27-01-2022	Increased the authorized share capital of the Company from Rs.5,00,00,000/-divided into 2,50,00,000 Equity Shares of Rs.2/- each to Rs.25,00,00,000/-divided into 12,50,00,000 Equity Shares of Rs.2/- each by addition/ creation of 10,00,00,000 new equity shares of Rs.2/-each ranking pari passu with the existing Equity Shares of the Company	
			Bonus Equity Shares issue of 5,80,50,000 equity shares of Rs. 2/-	

6.	Issuance of Bonus Equity Shares	27-01-2022	each as bonus shares of an aggregate value upto Rs. 11,61,00,000 /- to the existing holders of equity shares of the Company as on record dated 26.01.2022.	
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At present, the issued, subscribed and paid-up Share Capital of the Company is Rs. 15,48,00,000 /- comprising of 7,74,00,000 Equity Shares of Rs. 2/- each.

DETAILS OF ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS:

During the year under review, the Company has not issued any equity shares with differential rights. However, disclosure pursuant to Section 43 of the Companies Act, 2013 read with Rule 4 of The Companies (Share Capital and Debentures) Rules, 2014 is as under;

(a) the total number of shares allotted with differential rights;	NIL
(b) the details of the differential rights relating to voting rights and dividends;	Not Applicable
(c) the percentage of the shares with differential rights to the total post issue equity share capital with differential rights issued at any point of time and percentage of voting rights which the equity share capital with differential voting right shall carry to the total voting right of the aggregate equity share capital;	NIL
(d) the price at which such shares have been issued;	NIL
(e) the particulars of promoters, directors or key managerial personnel to whom such shares are issued;	Not Applicable
(f) the change in control, if any, in the Company consequent to the issue of equity shares with differential voting rights;	Not Applicable
(g) the diluted Earning Per Share pursuant to the issue of each class of shares, calculated in accordance with the applicable accounting standards;	Not Applicable
(h) the pre and post issue shareholding pattern along with voting rights in the format specified under sub-rule (2) of rule 4.	Not Applicable

DEBENTURES

During the year under review, the Company has not issued any debentures.

SUBSIDIARY / ASSOCIATES

During the year under review, the Company Incorporated M/s Raneal Advanced Systems Private Limited as its wholly owned subsidiary.

As on March 31, 2022, the Company does not have any holding Company, Joint Ventures or Associate Companies.

Highlights of performance of Subsidiaries, Associates and Joint Venture Companies, if any, and their contribution to the overall performance of the Company during the period are disclosed in Form AOC-1 annexed to this report as "Annexure 1"

NAMES OF COMPANIES WHICH HAVE BECOME OR CEASED TO BE COMPANY'S SUBSIDIARIES, JOINT VENTURES, HOLDING OR ASSOCIATE COMPANIES DURING THE YEAR

During the year under review, VNG Technology Private Limited ceased to be Company's Holding Company w.e.f January 20, 2022.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. COMPOSITION OF BOARD

During the year, the composition of the Board of Directors of your Company has been in conformity with the requirements of the Companies Act, 2013. The Board of Directors of the Company as on 31st March 2022 consisted of 6 Directors comprising 1 Managing Director, 1 Whole Time Director, 1 Non-Executive director and 3 Independent Directors. The Chairman of the Company is Managing Director.

B. CHANGES OCCRUED IN THE BOARD

During the year under review, Dr. Raghavendra Rao Hosakote Shamarao appointed as Managing Director of the Company for a period of 5 years with effect from 27.06.2021, ratified from additional director to director w.e.f July 20, 2021 and further appointed as the Chairman of the Board with effect from February 11, 2022.

Mr. Suresh Babu Anand (DIN: 09200071) has resigned from the position of Directorship of the Company with effect from 28.01.2022.

During the year under review, Your Company has appointed below directors w.e.f. 28.01.2022.

- (i) Mr. Sankar Krishnan Ramalingam (DIN: 00078459) as Whole- Time Director and Key Managerial Personnel (KMP) of the Company.
- (ii) Mr. Kalyanasundaram Chandrasekaran (DIN: 00936289) as Independent Director of the Company.
- (iii) Mr. Panchangam Nagashayana (DIN: 00907296) as an Independent Director of the Company.

Further Mrs. Lathika Siddharth Pai (DIN: 00420102) as a Woman Independent Director of the Company with effect from 02.02.2022.

The Company has received the declaration of independence from all the Independent Directors that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

During the year under review, Your Company has appointed below Key Managerial Personnel of the Company.

- (i) Mr. Nagaraj Radhakrishna Dhavaskar has been appointed as Company Secretary, Legal and Compliance Officer as Key Managerial Personnel of the Company w.e.f December 01, 2021.
- (ii) Mr. Ranga KS has been appointed as Chief Financial Officer as Key Managerial Personnel of the Company w.e.f December 22, 2021.

Further the Board has identified below mentioned employees of the Company as Key Managerial Personnel (KMP) of the Company w.e.f January 31, 2022.

Name of the KMP	Designation

Ramegowda Shiva Kumar	Vice President
Suresh Babu Anand	DGM-SCM
Pramod Basavanna	DGM-Operations
Prasanna Kumar T S	DGM-Finance & Accounts
Manjunath G S	HR & Admin Manager
Rajanikanth K N	Manager Logistics
Mutthe Atul Dhondiram	Manager-Quality
Kiran Kumar K S	Manager Production

In accordance with the provisions of the Companies Act, 2013 and Articles of Association of the Company, Mr. Neal Jeremy Castleman (DIN: 05159412) will retire by rotation at the ensuing Annual General Meeting and, being eligible, offer himself for reappointment.

Your directors are of the view that continued association of Mr. Neal Jeremy Castleman (DIN: 05159412) would be of immense benefit to the Company and therefore recommend his re-appointment at the ensuing Annual General Meeting as director of the Company, liable to retire by rotation.

MEETINGS OF THE BOARD AND ITS COMMITTEES

Information in respect of the Composition of Board, qualification of Board members, field of specialization, meetings held during the financial year 2021-22 and the number of meetings attended by them are as under:

A. BOARD OF DIRECTORS MEETINGS

During the year, Board has met 20 times as per the details mentioned below. The maximum interval between any two meetings did not exceed 120 days.

Sl. No	Board Meeting Date	Sl. No	Board Meeting Date
1.	30-04-2021	11.	24.01.2022
2.	27.06.2021	12.	25.01.2022
3.	29.06.2021	13.	27.01.2022

4.	10.08.2021	14.	27.01.2022
5.	30.08.2021	15.	31.01.2022
6.	24.11.2021	16.	02.02.2022
7.	23.12.2021	17.	11.02.2022
8.	29.12.2021	18.	08.03.2022
9.	14.01.2022	19.	21.03.2022
10.	20.01.2022	20.	30.03.2022

The brief detail Board of Directors is as under:

S No.	Name of the Director	Qualification	Field of specialization	Category	No Meetings entitled to attend	No. of meetings attended
1	Dr. Raghavendra Rao Hosakote Shamarao	He has been conferred with an honorary doctorate in business management by the International Peace University, Germany.	He has about 21 years of experience in the electronics manufacturing sector and aerospace sector	Chairman, Managing Director & Executive Director	20	20
2	Mrs. Lathika Siddharth Pai	She holds a Bachelor of Engineering (Electronics) from Bangalore University as well as master's degree in science from the Rochester Institute of Technology.	She has 15 years of experience in management consultancy	Women Independent Director and Non Executive Director	4	2
3	Mr. Kalyanasundaram Chandrasekaran	He is an associate of the Institute of Chartered Accountants of India and the Institute of Cost and Works Accountants of India	He has over two decades of experience as Corporate Professional with Finance specialization / General Management	Independent Director and Non Executive Director	6	6
4	Mr. Neal Jeremy	He holds a bachelor of science degree-Chemistry from the	He has over two decades of	Director and Non-Executive	20	20

	Castleman	University of Southern California.	experience in the electronics manufacturing sector	Director		
5	Mr. Panchangam Nagashayana	He holds a bachelor of engineering (electronics) degree from Gulbarga University.	He has more than 30 years of experience in the electronics sector	Independent Director and Non Executive Director	6	6
6	Mr. Sankar Krishnan Ramalingam	He is an associate of the Indian Institute of Bankers and holds a bachelor's degree in science from the University of Bombay as well as a diploma in industrial chemistry from the British Institutes, Bombay	He has about 26 years of experience in the finance sector.	Whole Time Director and Executive Director	6	6
7	Mr. Suresh Babu Anand#	He holds a diploma in electronics and communications engineering from J.S.S. Polytechnic, J.S.S. Mahavidyapeetha.	He has about 14 years of experience in supply chain management	Director	12	12

Mr. Suresh Babu Anand (DIN: 09200071) has resigned from the position of Directorship of your Company with effect from 28.01.2022

In the opinion of the Board, all our Independent Directors possess requisite qualifications, experience, expertise and hold high standards of integrity for the purpose of Rule 8(5)(iii)(a) of the Companies (Accounts) Rules, 2014. List of key skills, expertise, and core competencies of the Board, including the Independent Directors, is provided above.

B. COMMITTEES OF THE BOARD

With a view to promote better governance and accountability, your Board has constituted following Committee's viz. Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Risk Management Committee, Corporate Social Responsibility Committee and IPO Committee.

The terms of reference of these Committees are determined by the Board considering applicable provisions of Companies Act, 2013 including rules made thereunder, relevance and expectation of the Board from Committee and are reviewed from time to time.

I. AUDIT COMMITTEE

The Audit Committee acts as a link between the statutory and internal auditors and the Board of Directors. Its purpose is to assist the Board in fulfilling its oversight responsibilities of monitoring financial reporting, reviewing the financial statement and statement of cash flow and reviewing the Company's statutory and internal audit activities. The Committee is formed in line with the regulatory requirements mandated by the Companies Act, 2013.

The Audit Committee of the Company was constituted and comprises of the following directors as its members as on 31st March, 2022:

1. Mr. Kalyanasundaram Chandrasekaran (Member of ICAI)-Chairman and Member
2. Mr. Panchangam Nagashayana-Member
3. Mr. Sankar Krishnan Ramalingam- Member

During the year, Committee has met 3 times i.e. on 11-02-2022, 08-03-2022 and 21-03-2022. The details are as under:

Sr. No.	Name of the member	No Meetings entitled to attend	No. of meetings attended
1	Mr. Kalyanasundaram Chandrasekaran	3	3
2	Mr. Panchangam Nagashayana	3	3
3	Mr. Sankarakrishnan Ramalingam	3	3

II. NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee of the Company was constituted and comprises of the following directors as its members as on 31st March 2022:

1. Mr. Panchangam Nagashayana- Chairman and Member
2. Mr. Kalyanasundaram Chandrasekaran- Member
3. Mrs. Lathika Siddharth Pai-Member

During the year, the Nomination and Remuneration Committee held a meeting on 21.03.2022. The details are as under:

Sr. No.	Name of the member	No Meetings entitled to attend	No. of meetings attended
1	Mr. Panchangam Nagashayana	1	1
2	Mr. Kalyanasundaram Chandrasekaran	1	1
3	Mrs. Lathika Siddharth Pai	1	0

III. CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE

In pursuance to the provisions of Section 135 and Schedule VII of the Companies Act, 2013, CSR Committee of the Board of Directors was formed on 02.01.2019 and further re-constituted on 02.02.2022 to recommend;

- (a) the policy on Corporate Social Responsibility and implementation of the CSR projects or programs to be undertaken by the Company as per CSR Policy;
- (b) recommend the amount of expenditure to be incurred on CSR activities; and
- (c) monitor the CSR Policy of the Company from time to time and institute a transparent monitoring mechanism for implementation of CSR Projects/program /activities undertaken by the Company.

The Corporate Social Responsibility Committee comprised of following directors as its members as on 31st March, 2022:

1. Mrs. Lathika Siddharth Pai -Chairman and Member
2. Mr. Panchangam Nagashayana -Member
3. Dr. Raghavendra Rao Hosakote Shamarao-Member

During the year, Committee has met 2 times i.e. on 30-04-2021 and 25-03-2022. The details are as under:

Sr. No.	Name of the member	No Meetings entitled to attend	No. of meetings attended
1	Mrs. Lathika Siddharth Pai^	1	1
2	Mr. Panchangam Nagashayana^	1	1
3	Mr. Raghavendra Rao Hosakote Shamarao	2	2
4	Mr. Neal Jeremy Castleman*	1	1

*Mr. Neal Jeremy Castleman stepped down from the Corporate Social Responsibility Committee by reconstitution dated 02.02.2022.

^ Mrs. Lathika Siddharth Pai and Mr. Panchangam Nagashayana were appointed on 02.02.2022.

An Annual Report of CSR as per the Companies (Corporate Social Responsibility Policy) Rules, 2014 is annexed as Annexure-2.

IV. STAKEHOLDERS' RELATIONSHIP COMMITTEE

The Stakeholders' Relationship Committee of the Company was constituted and comprises of the following directors as its members as on 31st March 2022:

1. Mr. Kalyanasundaram Chandrasekaran -Chairman and Member
2. Mr. Sankarakrishnan Ramalingam -Member
3. Mr. Panchangam Nagashayana - Member

During the year, Committee has met 2 times i.e. on 21-03-2022 and 25-03-2022. The details are as under:

Sr. No.	Name of the member	No Meetings entitled to attend	No. of meetings attended
1	Mr. Kalyanasundaram Chandrasekaran	2	2

2	Mr. Sankarakrishnan Ramalingam	2	2
3	Mr. Panchangam Nagashayana	2	2

V. RISK MANAGEMENT COMMITTEE

The Risk Management Committee of the Company was constituted and comprises of the following directors as its members as on 31st March 2022:

1. Dr. Raghavendra Rao Hosakote Shamarao -Chairman and Member
2. Mr. Sankarakrishnan Ramalingam -Member
3. Mr. Kalyanasundaram Chandrasekaran -Member

During the year, the Risk Management Committee held a meeting on 21.03.2022. The details are as under:

Sr. No.	Name of the member	No Meetings entitled to attend	No. of meetings attended
1	Dr. Raghavendra Rao Hosakote Shamarao	1	1
2	Mr. Sankarakrishnan Ramalingam	1	1
3	Mr. Kalyanasundaram Chandrasekaran	1	1

VI. IPO COMMITTEE

The Company has formed IPO Committee and comprises of the following members as on 31st March 2022:

1. Mr. Sankarakrishnan Ramalingam -Chairman and Member
2. Mr. Panchangam Nagashayana - Member
3. Mr. Kalyanasundaram Chandrasekaran - Member

During the year, Committee has met 2 times i.e. on 21-03-2022 and 30-03-2022. The details are as under:

Sr. No.	Name of the member	No Meetings entitled to attend	No. of meetings attended
1	Mr. Sankarakrishnan Ramalingam	2	2

2	Mr. Panchangam Nagashayana	2	2
3	Mr. Kalyanasundaram Chandrasekaran	2	2

DIRECTOR'S APPOINTMENT AND REMUNERATION POLICY

The Board of Directors have adopted a Director's Appointment and Remuneration Policy. This policy has been framed as per requirement of Sections 134, 178, Schedule IV of the Companies Act, 2013 read with applicable Regulations under the Act. The Salient feature of the Policy is as follows:

The Nomination & Remuneration Committee (NRC) of the Company determines the criteria of appointment to the Board and is vested with the authority to identify candidates for appointment to the Board of Directors. The NRC, along with the Board, on continuous basis reviews appropriate skills, characteristics and experience required of the Board as a whole and its individual members.

In evaluating the suitability of individual Board Member, the NRC takes into account multiple factors, including general understanding of the business, education, professional background, personal achievements, etc. Few important criteria against which each prospective candidate is evaluated are personal and professional ethics, integrity and values.

The Company has a website namely <https://dcxindia.com/> and has placed its Remuneration Policy in its website under the following link: https://dcxindia.com/investors_relations/Corporate_Governance/5_Remuneration_Policy.pdf

The form and amount of director remuneration is recommended by the NRC to the Board for approval within the maximum amount permissible under the law.

BOARD EVALUATION

Pursuant to the provisions of the Companies Act, 2013, the performance evaluation of the Board, the Committees of the Board and Individual Directors is done on annual basis.

Evaluation of all Board members is done on an annual basis. The Individual Directors' responses to the questionnaire on the performance of the Board, committee(s), Directors and Chairman, were analyzed by the Board.

BUY BACK OF SHARES

Your Company has not bought back any shares during the year under review.

PUBLIC DEPOSITS

During the year under review, your Company has not invited any deposits from public/shareholders as per Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

During the year under review, details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are attached as Annexure - 3.

STATUTORY AUDITORS

NBS & Co. [FRN No. 110100W] Chartered Accountants, appointed as Statutory Auditors of your Company to fill the casual vacancy caused by the resignation of M/s Madhavan & Co, Chartered Accountants [FRN No. 001909S].

NBS & Co. will retire at the conclusion of the ensuing Annual General Meeting and being eligible, offer themselves for re-appointment as Statutory Auditors for the period of 5 years.

The Company has received a letter from them to the effect that their appointment, if made, would be within the limits prescribed under Section 141(3)(g) of the Companies Act, 2013 and that they are not disqualified for appointment.

Your directors recommend the appointment of NBS & Co. [FRN No. 110100W], Chartered Accountants, as the Statutory Auditors of the Company for a period of 5 years i.e., from the conclusion of 11th Annual General Meeting till 16th Annual General Meeting of the Company.

AUDITORS REPORT

There are no qualifications, reservations or adverse remarks made by NBS & Co., Statutory Auditors, in their report for the financial year ended March 31, 2022.

Pursuant to provisions of the Section 143(12) of the Companies Act, 2013, neither the Statutory Auditors nor the Secretarial Auditor has reported any incident of fraud to the Audit Committee during the year under review.

SECRETARIAL AUDIT

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed CS. Pramod S, (ICSI Membership No: A36020, COP 13335) Practising Company Secretary, Bangalore, to conduct Secretarial Audit of the Company. The Report of the Secretarial Audit in Form MR-3 for the financial year ended March 31, 2022, is enclosed as Annexure -4 to this Report. There are no qualifications, reservations or adverse remarks made by the Secretarial Auditor in his report.

COST AUDIT

Maintenance of cost records and requirement of cost Audit as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 are not applicable as the company is carrying out its operations in Special Economic Zone.

INTERNAL FINANCIAL CONTROLS

The Board of your Company has laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively.

Your Company has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

RISK MANAGEMENT

Risks are events, situations or circumstances which may lead to adverse consequences on the Company's business. Effective risk management process is key to sustained operations thereby protecting shareholder value, improving governance process, achieving strategic objectives and being well prepared for adverse situations or unforeseen circumstances, if they occur in the lifecycle of the business activities. The Risk Management Policy of the Company is reviewed by the Board from time-to-time and Policy elaborates the detail description of type of risk and its monitoring plan. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage.

The business risk framework defines the risk management approach across the enterprise at various levels.

VIGIL MECHANISM

Pursuant to the provisions of Section 177 of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, the Board of Directors had approved the revised policy on Vigil Mechanism / Whistle Blower and the same was hosted on the

website of the Company. This Policy inter-alia provides a direct access to the Chairman of the Audit committee.

Your Company hereby affirms that no Director / Employee has been denied access to the Chairman of the Audit Committee and that no complaints were received during the year. The policy of vigil mechanism is available on the Company's website.

EMPLOYEES STOCK OPTION SCHEME

During the year, the Company has not formed any Employees Stock Option Scheme. The details of the Employees Stock Option Scheme of the Company are as under:

PARTICULARS	DETAILS
Options Granted	NIL
Options Vested	NIL
Options Exercised	NIL
Total Number of shares arising as a result of exercise of option	NIL
Options lapsed	NIL
The exercise price	NIL
Variation of terms of options	NIL
Money realized by exercise of options	NIL
Total number of options in force	NIL
Employee wise details of options granted:	NIL
(i) Key Managerial Personnel	NIL
Any other employee who receives a grant of options in any one year of option amounting to 5% or more of options granted during that year	NIL
Identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant.	NIL

RELATED PARTY TRANSACTIONS

All related party transactions entered into during FY 2021-22 were on arm's length basis and in the ordinary course of business. No material related party transactions were entered into during the financial year by the Company.

The particulars of contracts or arrangements with related parties referred to in sub-section (1) of Section 188 entered by the Company during the financial year ended March 31, 2022 in prescribed Form AOC-2 is annexed to this Board's Report as Annexure-5.

ANNUAL RETURN

Pursuant to Section 134(3)(a) Companies Act, 2013 your Company shall place the annual return as referred to in Section 92(3) of the Companies Act, 2013 in the web address of the Company. The Company has a website namely <https://dcxindia.com/> and has placed its annual return in its website under the following link: <https://dcxindia.com/investors/>

However, pursuant to Rule 12(1) of the Companies (Management and Administration) Rules, 2014, since web link of the annual return has been disclosed in the Board's Report, the Company is not required to attach the extract of the annual return in its Board's Report.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE

Particulars required under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, regarding Conservation of Energy, Technology Absorption and Foreign Exchange Earnings & Outgo, are set out in the Annexure-6 to this Director's Report.

PARTICULARS OF EMPLOYEES

The Statement containing particulars of the employees as required under Section 197 of the Companies Act, 2013 read with Rule 5(2) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended, forms part of this Report and attached as Annexure-7.

SECRETARIAL STANDARDS

Your Company has complied with the applicable Secretarial Standards relating to 'Meetings of the Board of Directors' and 'General Meetings' during the year.

CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC):

There is no application filed for corporate insolvency resolution process, by a financial or operational creditor or by the Company itself under the IBC before the NCLT.

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

The Company has in place an Anti-Sexual Harassment Policy (Policy) in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under the Policy. The following is a summary of sexual harassment complaints received and disposed off during the year 2022.

a. No of Complaint received - NIL

b. No of Complaint disposed off - NIL

Further as per the requirement of aforementioned Act Annual Return is filed with concerned authorities.

MATERIAL CHANGES AND COMMITMENT, IF ANY

There are no Material changes and commitments affecting the financial position of the Company which occurred between the financial year ended March 31,2022 to which the financial statements relates and the date of signing of this Report.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

There has been no order passed by any Regulator, Court or Tribunal against the Company which can impact its going concern status and Company's operation in future.

However, Honourable Regional Director Southeast Region, Hyderabad has passed the order vide F.NO:09/13/ROC-KARNATAKA/RD(SER)/96OF2013/2022/205 for violation of Section 96 of the Companies Act, 2013 dated 11.04.2022 and filed the same with ROC Bangalore.

DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the requirements of Section 134(5) of the Companies Act, 2013 the Board of Directors hereby state and confirm that:

- a) In the preparation of the annual accounts for the year ending March 31, 2022 the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgements and estimated that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of 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; and
- e) The directors, in the case of a listed Company, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; Not Applicable
- f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

OTHER DISCLOSURES

There were no instances where your Company required the valuation for one time settlement or while taking the loan from the Banks or Financial institutions.

Details of unclaimed dividends and equity shares transferred to the Investor Education and Protection Fund authority not applicable to your Company.

ACKNOWLEDGEMENT

Your directors wish to place on record their appreciation and acknowledge with gratitude the support and cooperation, extended by all the stakeholders and look forward to having the same support in all our future endeavors.

Your directors also place on record their sincere appreciation for significant contribution made by the employees at all levels through their dedication, hard work and commitment and look forward to their continued support.

For DCX Systems Limited

Sd/- H S Raghavendra Rao Chairman & Managing Director	Sd/- Sankar Krishnan Ramalingam Whole Time Director
Address: Suvarna House No 10, Municipal No 60, 5th main Road, 5th Block, Behind East R V metro Station, Jayanagar, Bangalore-560041, Karnataka, India	Address: 504, Niharika Film City Road, Near Oberoi Mall, Goregaon (East), Mumbai-400063, Maharashtra, India
DIN: 00379249	DIN: 00078459

Place: Bangalore

Date: 21.07.2022

Annexure -1

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

S. No.	Particulars	Details
1	Name of the subsidiary	Raneal Advanced Systems Pvt Ltd
2	Reporting period for the subsidiary concerned, if different from the holding Company's reporting period	NA
3	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	NA
4	Share capital	10,00,000

5	Reserves & surplus	(53,805)
6	Total assets	10,11,146
7	Total Liabilities	10,11,146
8	Investments	-
9	Turnover	-
10	Profit before taxation	(64,951)
11	Provision for taxation	(11,146)
12	Profit after taxation	(53,805)
13	Proposed Dividend	NIL
14	% of shareholding	100%

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations - Raneal Advanced Systems Pvt Ltd.,
- Names of subsidiaries which have been liquidated or sold during the year-NIL

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Sl. No	Particulars	Details
1	Name of associates/Joint Ventures	NIL
2	Latest audited Balance Sheet Date	
3	Shares of Associate/Joint Ventures held by the Company on the year end:	

	- No. of Shares	
	- Amount of Investment in Associates/Joint Venture	
	- Extend of Holding%	
4	Description of how there is significant influence	
5	Reason why the associate/joint venture is not consolidated	
6	Net worth attributable to shareholding as per latest audited Balance Sheet	
7	Profit/Loss for the year	
	- Considered in Consolidation	
	- Not Considered in Consolidation	

1. Names of associates or joint ventures which are yet to commence operations. -NIL

2. Names of associates or joint ventures which have been liquidated or sold during the year. -NIL

For DCX Systems Limited

Sd/- H S Raghavendra Rao Chairman & Managing Director	Sd/- Sankarakrishnan Ramalingam Whole Time Director
Address: Suvarna House No 10, Municipal No 60, 5th main Road, 5th Block, Behind East R V metro Station, Jayanagar, Bangalore-560041, Karnataka, India	Address: 504, Niharika Film City Road, Near Oberoi Mall, Goregaon (East), Mumbai-400063, Maharashtra, India
DIN: 00379249	DIN: 00078459

Place: Bangalore
Date: 21.07.2022

Annexure -2

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

(i) A brief outline of the Company's CSR Policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR Policy and projects or programs: Company's vision is to actively assisting in the improvement of the quality of life of the people in the communities, giving preference to local areas around our business operations and thus taking Corporate Social Responsibility (CSR) as a strategic social investment, aiming to align and integrate our resource with society's developmental needs towards creating a better tomorrow.

The CSR activities of the Company are guided by CSR policy, which includes activities mention in Schedule VII of the Companies Act, 2013 with great focus on health, education and employability of those from socially and economically backward groups, the under privileged and marginalized, and the society at large through education, awareness and training.

(ii) The Composition of the CSR Committee:

The Corporate Social Responsibility Committee comprised of following directors as its members as on 31st March, 2022:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mrs. Lathika Siddharth Pai [^]	Chairman and Member	1	1
2.	Mr. Panchangam Nagashayana [^]	Member	1	1
3.	Mr. Raghavendra Rao Hosakote Shamarao	Member	2	2
4.	Mr. Neal Jeremy Castleman [*]		1	1

* stepped down from the Corporate Social Responsibility Committee by reconstitution dated 02. 02.2022.

[^] Inducted for the Corporate Social Responsibility Committee by reconstitution dated 02.02.2022.

(iii) Provide the web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company:

<https://dcxindia.com/investors/>

(iv) Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report): Not applicable.

(v) Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any: Not Applicable

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
-	-	-	-

(vi) Average net profit of the Company as per section 135(5): Rs 19,97,62,145.67

(vii) (a) Two percent of average net profit of the Company as per section 135(5): Rs 39,95,242.91.

(b) Surplus arising out of the CSR projects or programs or activities of the previous financial years: NIL

(c) Amount required to be set off for the financial year, if any: NIL

(d) Total CSR obligation for the financial year (7a+7b-7c): Rs 39,95,242.91

(viii) CSR amount spent or unspent for the financial year:

	Amount Unspent (in Rs.)				
Total Amount Spent for the Financial Year. (in Rs.)	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
Rs. 43,31,664	NIL			NIL	

(a) Details of CSR amount spent against ongoing projects for the financial year: NIL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/ No).	Location of the project		Project duration	Amount allocated for the project (in Rs.)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (in Rs.).	Amount transferred to Unspent CSR Account for the project as per section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/ No)	Mode of Implementation - Through Implementing Agency

				State	District						Name
					Total						

(b) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No)	Location of the project.		Amount spent for the project (in Rs).	Mode of implementation -Direct (Yes/No)	Mode of implementation -Through implementing agency	
				State	District			Name	CSR Registration number
1.	Animal Welfare	Item no. (iv) from Schedule VII	No	Karnataka	Mysore	5,00,000	No	People for Animals	CSR00009711
2.	Rehabilitation Activities	Item no. (ii) from Schedule VII	Yes	Karnataka	Bangalore	5,00,000	No	The National Association for the Blind Karnataka	CSR00002631
3.	Eradicating hunger, promoting education, setting up homes and hostels for women and orphans; setting up old age homes.	Item no. (i) from Schedule VII	No	Karnataka	Mysore	30,00,000	No	Jagad guru Sri Shivarathreeswara Mahavidyapeetha	CSR00019470
4.	PMO National Relief Fund	Item no. (viii) from Schedule VII				83,000	Yes	NA	NA
5.	Food Kit	Item no. (i) from Schedule VII	Yes	Karnataka	Bangalore	2,48,664	Yes	NA	N A

Total					43,31,664		
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(c) Amount spent in administrative overheads: NIL

(d) Amount spent on Impact Assessment, if applicable: Not applicable

(e) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs. 43,31,664.00

(f) Excess amount for set off, if any: Rs 3,36,421.09

Sl. No.	Particular	Amount in Rs
(i)	Two percent of average net profit of the Company as per section 135(5)	39,95,242.91
(ii)	Total amount spent for the Financial Year	43,31,664.00
(iii)	Excess amount spent for the financial year [(ii)-(i)]	3,36,421.09
(iv)	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	NIL
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	3,36,421.09

(a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years.
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.	2018-19	-	-	-	-	-	-
2.	2019-20	-		PM CARES Fund	517119.43	30.08.2021	-
3.	2020-21	-	550,000.00	PM CARES Fund	9,99,804.33	30.08.2021	-

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): NIL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in Rs.)	Amount spent on the project in the reporting Financial Year (in Rs.)	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project Completed / Ongoing
	NIL							

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: (asset-wise details).

(a) Date of creation or acquisition of the capital asset(s): Not applicable

(b) Amount of CSR spent for creation or acquisition of capital asset: Not applicable

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc: Not applicable

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): Not applicable

(e) Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per section 135(5): Not applicable.

For DCX Systems Limited

Sd/- H S Raghavendra Rao Chairman & Managing Director	Sd/- Sankarakrishnan Ramalingam Whole Time Director
Address: Suvarna House No 10, Municipal No 60, 5th main Road, 5th Block, Behind East R V metro Station, Jayanagar, Bangalore-560041, Karnataka, India	Address: 504, Niharika Film City Road, Near Oberoi Mall, Goregaon (East), Mumbai-400063, Maharashtra, India
DIN: 00379249	DIN: 00078459

Place: Bangalore

Date: 21.07.2022

Annexure -3

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENT UNDER SECTION 186

(i) DETAILS OF LOANS

S. No.	Date of Loan	Date of Board Resolution	Date of Special Resolution (If any)	Name of Borrower	Purpose for which the loan is proposed to be utilized by the recipient	Amt.	Rate of Interest	Security	Prevailing yield
	NIL								

(ii) DETAIL OF INVESTMENT

S. No.	Date of Investment	Date of Board Resolution	Date of special resolution (if any)	Name of investee	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Amt.	Expected rate of return
1	03/02/2022	02/02/2022	02/02/2022	RANEAL ADVANCED SYSTEMS PRIVATE LIMITED	Setting up wholly owned subsidiary	10,00,000	Not Applicable

(iii) DETAILS OF GUARANTEE /SECURITY PROVIDED

S. No.	Date of providing security/ guarantee	Date of Board Resolution	Date of Special resolution (if any)	Name of recipient	Purpose for which the security/ guarantee is proposed to be utilized by the recipient	Amt.	Commission
	NIL						

For DCX Systems Limited

Sd/- H S Raghavendra Rao Chairman & Managing Director	Sd/- Sankarakrishnan Ramalingam Whole Time Director
Address: Suvarna House No 10, Municipal No 60, 5th main Road, 5th Block, Behind East R V metro Station, Jayanagar, Bangalore-560041, Karnataka, India	Address: 504, Niharika Film City Road, Near Oberoi Mall, Goregaon (East), Mumbai-400063, Maharashtra, India
DIN: 00379249	DIN: 00078459

Place: Bangalore
Date: 21.07.2022

Annexure 4:

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31.03.2022

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

To,
The Members,
DCX Systems Limited
CIN: U31908KA2011PLC061686
Reg. Off. Add: Aerospace SEZ Sector, Plot Nos.29,30 and107, Hitech Defence and Aerospace park, Kavadasanahalli, Bengaluru rural 562110
Karnataka India.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by DCX SYSTEMS LIMITED (Formerly known as DCX CABLE ASSEMBLIES PRIVATE LIMITED) (hereinafter called " the Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31.03.2022, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31.03.2022, according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (Not Applicable to the Company during the Audit Period)
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (Applicable to the Company only to the extent of Foreign Direct Investment during the Audit Period)
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Not Applicable to the Company during the Audit Period)
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (Not Applicable to the Company during the Audit Period)
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; The Company had filed DRHP on April 05, 2022 and applicable regulations as be complied with.

- (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; (Not Applicable to the Company during the Audit Period)
- (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not Applicable to the Company during the Audit Period)
- (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not Applicable to the Company during the Audit Period)
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (Not Applicable to the Company during the Audit Period)
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not Applicable to the Company during the Audit Period)
- (i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; (Not Applicable to the Company during the Audit Period)
- (j) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; (Not Applicable to the Company during the Audit Period)

and

(k) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. (Not Applicable to the Company during the Audit Period)

(vi) The management has identified and confirmed the following laws as specifically applicable to the Company:

- (a) Industries (Development and Regulation) Act, 1951.
- (b) Registration and Licensing of Industrial Undertakings Rules, 1952 and Registration and Licensing of Industrial Undertaking (Amendment) Rules, 2019.
- (c) The Special Economic Zones Act, 2005 and the rules made thereunder.

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

- (a) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (b) The Listing agreement entered into by the Company with BSE Limited and National Stock Exchange of India Limited and Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015. (Not Applicable to the Company during the Audit Period)

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this audit since the same have been subject to review by the statutory auditors, tax auditors, and other designated professionals.

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

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

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

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

I further report that during the audit period the company have following events / actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

1. Amended the Main Objects of the Memorandum of Association vide Extra-Ordinary General Meeting dated 24.11.2021.
2. Change of Name from "DCX Cable Assemblies Private Limited" to "DCX Systems Private Limited", vide Extra-Ordinary General Meeting dated 24.11.2021.
3. Re-classified the authorized share capital vide Extra-Ordinary General Meeting dated 24.11.2021.
4. Adopted new Articles of Association vide Extra-Ordinary General Meeting dated 24.11.2021.
5. Allotted 1,00,000 Equity Shares of face value of Rs.10/- each through preferential issue on 20.01.2022
6. Allotted 2,70,000 Equity Shares of face value of Rs.10/- each through Rights issue on 24.01.2022
7. Sub-Divided the authorized share capital of the Company consisting of 50,00,000 (Fifty Lakhs) Equity Shares with face value of Rs.10/- each into 2,50,00,000 Equity Shares with face value of Rs.2/- vide Extra-Ordinary General Meeting dated 25.01.2022.
8. Allotted 5,80,50,000 Equity Shares face value of Rs.2/- each through bonus issue on 27.01.2022
9. Converted Private limited company to public limited company i.e. "DCX Systems Private Limited " to "DCX Systems Limited" vide Extra-Ordinary General Meeting dated 02.02.2022.
10. Amended the Incidental objects of the Memorandum of Association vide Extra-Ordinary General Meeting dated 02.02.2022.
11. Adopted new Articles of Association vide Extra-Ordinary General Meeting dated 02.02.2022.
12. Approved raising of capital through an initial public offering vide Extra-Ordinary General Meeting dated 21.03.2022.
13. Approval to give loan / make investment and give guarantee / provide security under section 186 of the Companies Act, 2013 vide Extra-Ordinary General Meeting dated 21.03.2022.
14. Approval to create hypothecation/charge against assets of the company under section 180(1)(a) of the Companies Act, 2013 vide Extra-Ordinary General Meeting dated 21.03.2022.
15. The Company has filed compounding application for delay in holding Annual General Meeting and complied with the order dated issued by Regional Director,

Sd/-

Pramod S.
Practicing Company Secretary
ACS: 36020; CP No.: 13335
Peer Reviewed Unit: 1491/2021
ICSI UDIN: A036020D000445429

Place : Bengaluru
Date : 01.06.2022

Note: This report is to be read with "Annexure A" which forms an integral part of this report.

Annexure A

To,
The Members,
DCX Systems Limited
CIN: U31908KA2011PLC061686
Reg. Off. Add: Aerospace SEZ Sector, Plot Nos.29,30 and107, Hitech Defence and Aerospace park, Kavadasanahalli, Bengaluru rural 562110
Karnataka India.

My Secretarial Audit Report of even date, for the Financial Year 2021-22 is to be read along with this letter.

Management's Responsibility

1. It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility

1. My responsibility is to express an opinion on these secretarial records, standards and procedures followed by the company with respect to secretarial compliance based on my audit.
2. I believe that audit evidence and information obtained from the company's management is adequate and appropriate for me to provide a basis for my opinion.
3. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices I have followed provide a reasonable basis for my opinion.
4. Wherever required, I have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.

Disclaimer

1. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the Management has conducted the affairs of the Company.
2. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

Sd/-
Pramod S.
Practicing Company Secretary
ACS: 36020; CP No.: 13335
Peer Reviewed Unit: 1491/2021
ICSI UDIN: A036020D000445429

Place : Bengaluru
Date : 01.06.2022

Annexure-5

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 arm's length transaction under third proviso thereto:

1. Details of contracts or arrangements or transactions not at Arm's length basis:

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Nil
2.	Nature of contracts/arrangements/transaction	Not Applicable
3.	Duration of the contracts/arrangements/transaction	Not Applicable
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	Not Applicable
5.	Justification for entering into such contracts or arrangements or transactions'	Not Applicable
6.	Date of approval by the Board	Not Applicable
7.	Amount paid as advances, if any	Nil
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	Not Applicable

2. Details of material contracts or arrangement or transactions at arm's length basis:

--	--	--

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Nil
2.	Nature of contracts/arrangements/transaction	Nil
3.	Duration of the contracts/arrangements/transaction	Nil
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	Nil
5.	Date of approval by the Board	Nil
6.	Amount paid as advances, if any	Nil

For DCX Systems Limited

Sd/- H S Raghavendra Rao Chairman & Managing Director	Sd/- Sankarakrishnan Ramalingam Whole Time Director
Address: Suvarna House No 10, Municipal No 60, 5th main Road, 5th Block, Behind East R V metro Station, Jayanagar, Bangalore-560041, Karnataka, India	Address: 504, Niharika Film City Road, Near Oberoi Mall, Goregaon (East), Mumbai-400063, Maharashtra, India
DIN: 00379249	DIN: 00078459

Place: Bangalore

Date: 21.07.2022

Annexure-6

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTIONS AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

(Pursuant to Section 134 (3)(m) of Companies Act, 2013 & Rule 8 (2) of The Companies (Accounts) Rules, 2014)

A. CONSERVATION OF ENERGY

i. the steps taken or impact on conservation of energy;

ii. the steps taken by the Company for utilizing alternate sources of energy;

iii. the capital investment on energy conservation equipment

B. RESEARCH & DEVELOPMENT (R&D) -NIL

C. TECHNOLOGY ABSORPTION

i. the efforts made towards technology absorption;

ii. the benefits derived like product improvement, cost reduction, product development or import substitution;

iii. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year);

a) the details of technology imported;

b) the year of import;

c) whether the technology been fully absorbed;

d) if not fully absorbed, areas where absorption has not taken place, and reasons thereof; and

(C). FOREIGN EXCHANGE EARNINGS AND OUTGO

Particulars	Current Year	Previous year
Foreign Exchange Earnings	1479,54,42,859	9,71,11,90,166
Foreign Exchange Outgo	1256,57,70,639	9,35,36,49,177

For DCX Systems Limited

Sd/- H S Raghavendra Rao Chairman & Managing Director	Sd/- Sankarakrishnan Ramalingam Whole Time Director
Address: Suvarna House No 10, Municipal No 60, 5th main Road, 5th Block, Behind East R V metro Station, Jayanagar, Bangalore-560041, Karnataka, India	Address: 504, Niharika Film City Road, Near Oberoi Mall, Goregaon (East), Mumbai-400063, Maharashtra, India
DIN: 00379249	DIN: 00078459

Place: Bangalore
Date: 21.07.2022

Annexure-7

STATEMENT OF EMPLOYEES FORMING PART OF DIRECTORS' REPORT IN TERMS OF RULE 5 (2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014.

Name	Designation & Nature of employment	Remuneration Received (Rs in Million)	z	Experience (years)	Date of Commencement of employment	Age (years)	Last Employment	% of Equity share capital in Company
Dr. H S Raghavendra Rao	Chairman & Managing Director	Rs. 29.20 million paid for in this year includes arrears of salary, of last fiscal, paid Rs.5.20 million.	He has been conferred with an honorary doctorate in business management by the International Peace University, Germany.	21	16.01.2012	53	Vinyas Innovative Technologies Private Limited	9.56%

Note: There are no employees who draw remuneration in excess of the limits prescribed in Rule 5(2) (i), (ii) & (iii) of the Companies (Appointment and Remuneration) Rules, 2014.

For DCX Systems Limited

Sd/- H S Raghavendra Rao Chairman & Managing Director	Sd/- Sankar Krishnan Ramalingam Whole Time Director
Address: Suvarna House No 10, Municipal No 60, 5th main Road, 5th Block, Behind East R V metro Station, Jayanagar, Bangalore-560041, Karnataka, India	Address: 504, Niharika Film City Road, Near Oberoi Mall, Goregaon (East), Mumbai-400063, Maharashtra, India
DIN: 00379249	DIN: 00078459

Place: Bangalore
Date: 21.07.2022

Textual information (12)

Description of state of companies affair

During the year under review, Your Company recorded a total income of Rs. 11,243.34 millions against Rs. 6,832.42 millions in the previous year registering an increase of 64.56% against previous year. The Net Profit of the Company for Financial Year 2021-22 was Rs. 656.14 millions against Net Profit of Rs. 295.58 millions during previous year.

Textual information (13)

Details regarding energy conservation

Particulars required under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, regarding Conservation of Energy are set out in the Annexure-6 to this Director's Report.

Textual information (14)

Details regarding technology absorption

Particulars required under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, regarding Technology Absorption are set out in the Annexure-6 to this Director's Report.

Textual information (15)

Details of material changes and commitment occurred during period affecting financial position of company

There are no Material changes and commitments affecting the financial position of the Company which occurred between the financial year ended March 31,2022 to which the financial statements relates and the date of signing of this Report.

Textual information (16)

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

All related party transactions entered into during FY 2021-22 were on arm's length basis and in the ordinary course of business. No material related party transactions were entered into during the financial year by the Company.

The particulars of contracts or arrangements with related parties referred to in sub-section (1) of Section 188 entered by the Company during the financial year ended March 31, 2022 in prescribed Form AOC-2 is annexed to this Board's Report as Annexure-5.

Textual information (17)

Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]

Pursuant to the provisions of the Companies Act, 2013, the performance evaluation of the Board, the Committees of the Board and Individual Directors is done on annual basis.

Evaluation of all Board members is done on an annual basis. The Individual Directors' responses to the questionnaire on the performance of the Board, committee(s), Directors and Chairman, were analyzed by the Board.

Textual information (18)

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

Pursuant to Section 134(3)(a) Companies Act, 2013 your Company shall place the annual return as referred to in Section 92(3) of the Companies Act, 2013 in the web address of the Company. The Company has a website namely <https://dcxindia.com/> and has placed its annual return in its website under the following link: <https://dcxindia.com/investors/>

However, pursuant to Rule 12(1) of the Companies (Management and Administration) Rules, 2014, since web link of the annual return has been disclosed in the Board's Report, the Company is not required to attach the extract of the annual return in its Board's Report.

Textual information (19)

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

The Company has received the declaration of independence from all the Independent Directors that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

Textual information (20)

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

The Board of Directors have adopted a Director's Appointment and Remuneration Policy. This policy has been framed as per requirement of Sections 134, 178, Schedule IV of the Companies Act, 2013 read with applicable Regulations under the Act. The Salient feature of the Policy is as follows:

The Nomination & Remuneration Committee (NRC) of the Company determines the criteria of appointment to the Board and is vested with the authority to identify candidates for appointment to the Board of Directors. The NRC, along with the Board, on continuous basis reviews appropriate skills, characteristics and experience required of the Board as a whole and its individual members.

In evaluating the suitability of individual Board Member, the NRC takes into account multiple factors, including general understanding of the business, education, professional background, personal achievements, etc. Few important criteria against which each prospective candidate is evaluated are personal and professional ethics, integrity and values.

The Company has a website namely <https://dcxindia.com/> and has placed its Remuneration Policy in its website under the following link: https://dcxindia.com/investors_relations/Corporate_Governance/5_Remuneration_Policy.pdf

The form and amount of director remuneration is recommended by the NRC to the Board for approval within the maximum amount permissible under the law.

Textual information (21)

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

Risks are events, situations or circumstances which may lead to adverse consequences on the Company's business. Effective risk management process is key to sustained operations thereby protecting shareholder value, improving governance process, achieving strategic objectives and being well prepared for adverse situations or unforeseen circumstances, if they occur in the lifecycle of the business activities. The Risk Management Policy of the Company is reviewed by the Board from time-to-time and Policy elaborates the detail description of type of risk and its monitoring plan. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage.

The business risk framework defines the risk management approach across the enterprise at various levels.

Textual information (22)

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

In pursuance to the provisions of Section 135 and Schedule VII of the Companies Act, 2013, CSR Committee of the Board of Directors was formed on 02.01.2019 and further re-constituted on 02.02.2022 to recommend;

(a) the policy on Corporate Social Responsibility and implementation of the CSR projects or programs to be undertaken by the Company as per CSR Policy;

(b) recommend the amount of expenditure to be incurred on CSR activities; and

(c) monitor the CSR Policy of the Company from time to time and institute a transparent monitoring mechanism for implementation of CSR Projects/program /activities undertaken by the Company.

The Corporate Social Responsibility Committee comprised of following directors as its members as on 31st March, 2022:

1. Mrs. Lathika Siddharth Pai -Chairman and Member

2. Mr. Panchangam Nagashayana -Member

3. Dr. Raghavendra Rao Hosakote Shamarao -Member

During the year, Committee has met 2 times i.e. on 30-04-2021 and 25-03-2022. The details are as under:

Sr. No.	Name of the member	No Meetings entitled to attend	No. of meetings attended
1	Mrs. Lathika Siddharth Pai [^]	1	1
2	Mr. Panchangam Nagashayana [^]	1	1
3	Mr. Raghavendra Rao Hosakote Shamarao	2	2
4	Mr. Neal Jeremy Castleman*	1	1

*Mr. Neal Jeremy Castleman stepped down from the Corporate Social Responsibility Committee by reconstitution dated 02.02.2022.

[^] Mrs. Lathika Siddharth Pai and Mr. Panchangam Nagashayana were appointed on 02.02.2022.

An Annual Report of CSR as per the Companies (Corporate Social Responsibility Policy) Rules, 2014 is annexed as Annexure-2.

Textual information (23)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS

STANDALONE (IND AS):

The Standalone performance under IND AS for the Financial Year ended March 31, 2022 is as under:

		(Amount in Millions)
Particulars	2021-22	2020-21
Operating Income	11,022.73	6,411.63
Other Income	220.61	420.79
Total Income	11,243.34	6,832.42
Total Expenditure	10,487.73	6,434.36
Profit/(loss) before Exceptional Items, and Tax	755.61	398.06
Profit before tax	755.61	398.06
Profit / (Loss) before Tax and Exceptional items, Prior Period Items	755.61	398.06
Less: Taxes (Current Tax)	(132.02)	(104.65)
Less : Deferred Tax	2.59	2.17
Less: MAT Credit	29.96	-
Total Tax Expenses	(99.47)	(102.48)
Net Profit/(Loss)	656.14	295.58

CONSOLIDATED:

The Consolidated performance under IND AS for the Financial Year ended March 31, 2022 is as under:

		(Amount in Millions)
Particulars	2021-22	2020-21
Operating Income	11,022.73	6,411.63
Other Income	220.61	420.79
Total Income	11,243.34	6,832.42
Total Expenditure	10,487.79	6,434.36
Profit/(loss) before Exceptional Items, and Tax	755.55	398.06
Profit before tax	755.55	398.06
Profit / (Loss) before Tax and Exceptional items, Prior Period Items	755.55	398.06
Less: Taxes (Current Tax)	(132.02)	(104.65)
Less : Deferred Tax	2.59	2.17
Less: MAT Credit	29.96	-
Total Tax Expenses	(99.47)	(102.48)
Net Profit/(Loss)	656.08	295.58

Textual information (24)

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

A. COMPOSITION OF BOARD

During the year, the composition of the Board of Directors of your Company has been in conformity with the requirements of the Companies Act, 2013. The Board of Directors of the Company as on 31st March 2022 consisted of 6 Directors comprising 1 Managing Director, 1 Whole Time Director, 1 Non-Executive director and 3 Independent Directors. The Chairman of the Company is Managing Director.

B. CHANGES OCCRUED IN THE BOARD

During the year under review, Dr. Raghavendra Rao Hosakote Shamarao appointed as Managing Director of the Company for a period of 5 years with effect from 27.06.2021, ratified from additional director to director w.e.f July 20, 2021 and further appointed as the Chairman of the Board with effect from February 11, 2022.

Mr. Suresh Babu Anand (DIN: 09200071) has resigned from the position of Directorship of the Company with effect from 28.01.2022.

During the year under review, Your Company has appointed below directors w.e.f. 28.01.2022.

(i) Mr. Sankarakrishnan Ramalingam (DIN: 00078459) as Whole- Time Director and Key Managerial Personnel (KMP) of the Company.

(ii) Mr. Kalyanasundaram Chandrasekaran (DIN: 00936289) as Independent Director of the Company.

(iii) Mr. Panchangam Nagashayana (DIN: 00907296) as an Independent Director of the Company.

Further Mrs. Lathika Siddharth Pai (DIN: 00420102) as a Woman Independent Director of the Company with effect from 02.02.2022.

The Company has received the declaration of independence from all the Independent Directors that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

During the year under review, Your Company has appointed below Key Managerial Personnel of the Company.

(i) Mr. Nagaraj Radhakrishna Dhavaskar has been appointed as Company Secretary, Legal and Compliance Officer as Key Managerial Personnel of the Company w.e.f December 01, 2021.

(ii) Mr. Ranga KS has been appointed as Chief Financial Officer as Key Managerial Personnel of the Company w.e.f December 22, 2021.

Further the Board has identified below mentioned employees of the Company as Key Managerial Personnel (KMP) of the Company w.e.f January 31, 2022.

Name of the KMP	Designation
Ramegowda Shiva Kumar	Vice President
Suresh Babu Anand	DGM-SCM

Pramod Basavanna	DGM-Operations
Prasanna Kumar T S	DGM-Finance & Accounts
Manjunath G S	HR & Admin Manager
Rajanikanth K N	Manager Logistics
Mutthe Atul Dhondiram	Manager-Quality
Kiran Kumar K S	Manager Production

In accordance with the provisions of the Companies Act, 2013 and Articles of Association of the Company, Mr. Neal Jeremy Castleman (DIN: 05159412) will retire by rotation at the ensuing Annual General Meeting and, being eligible, offer himself for reappointment.

Your directors are of the view that continued association of Mr. Neal Jeremy Castleman (DIN: 05159412) would be of immense benefit to the Company and therefore recommend his re-appointment at the ensuing Annual General Meeting as director of the Company, liable to retire by rotation.

Textual information (25)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

During the year under review, the Company Incorporated M/s Raneal Advanced Systems Private Limited as its wholly owned subsidiary.

As on March 31, 2022, the Company does not have any holding Company, Joint Ventures or Associate Companies.

Highlights of performance of Subsidiaries, Associates and Joint Venture Companies, if any, and their contribution to the overall performance of the Company during the period are disclosed in Form AOC-1 annexed to this report as "Annexure 1"

During the year under review, VNG Technology Private Limited ceased to be Company's Holding Company w.e.f January 20, 2022.

Textual information (26)

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

During the year under review, your Company has not invited any deposits from public/shareholders as per Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

Textual information (27)

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]

There has been no order passed by any Regulator, Court or Tribunal against the Company which can impact its going concern status and Company's operation in future.

However, Honourable Regional Director Southeast Region, Hyderabad has passed the order vide F.NO:09/13/ROC-KARNATAKA/RD(SER)/96OF2013/2022/205 for violation of Section 96 of the Companies Act, 2013 dated 11.04.2022 and filed the same with ROC Bangalore.

Textual information (28)

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

The Board of your Company has laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively.

Your Company has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

Textual information (29)

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

During the year under review, Your Company has appointed below Key Managerial Personnel of the Company.

(i) Mr. Nagaraj Radhakrishna Dhavaskar has been appointed as Company Secretary, Legal and Compliance Officer as Key Managerial Personnel of the Company w.e.f December 01, 2021.

(ii) Mr. Ranga KS has been appointed as Chief Financial Officer as Key Managerial Personnel of the Company w.e.f December 22, 2021.

Further the Board has identified below mentioned employees of the Company as Key Managerial Personnel (KMP) of the Company w.e.f January 31, 2022.

Name of the KMP	Designation
Ramegowda Shiva Kumar	Vice President
Suresh Babu Anand	DGM-SCM
Pramod Basavanna	DGM-Operations
Prasanna Kumar T S	DGM-Finance & Accounts
Manjunath G S	HR & Admin Manager
Rajanikanth K N	Manager Logistics
Mutthe Atul Dhondiram	Manager-Quality
Kiran Kumar K S	Manager Production

Textual information (30)

Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [Text Block]

The Statement containing particulars of the employees as required under Section 197 of the Companies Act, 2013 read with Rule 5(2) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended, forms part of this Report and attached as Annexure-7.

Textual information (31)

Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [Text Block]

The Audit Committee acts as a link between the statutory and internal auditors and the Board of Directors. Its purpose is to assist the Board in fulfilling its oversight responsibilities of monitoring financial reporting, reviewing the financial statement and statement of cash flow and reviewing the Company's statutory and internal audit activities. The Committee is formed in line with the regulatory requirements mandated by the Companies Act, 2013.

The Audit Committee of the Company was constituted and comprises of the following directors as its members as on 31st March, 2022:

1. Mr. Kalyanasundaram Chandrasekaran (Member of ICAI)-Chairman and Member
2. Mr. Panchangam Nagashayana-Member
3. Mr. Sankarakrishnan Ramalingam- Member

During the year, Committee has met 3 times i.e. on 11-02-2022, 08-03-2022 and 21-03-2022. The details are as under:

Sr. No.	Name of the member	No Meetings entitled to attend	No. of meetings attended
1	Mr. Kalyanasundaram Chandrasekaran	3	3
2	Mr. Panchangam Nagashayana	3	3
3	Mr. Sankarakrishnan Ramalingam	3	3

Textual information (32)

Disclosure of details of establishment of vigil mechanism [Text Block]

Pursuant to the provisions of Section 177 of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, the Board of Directors had approved the revised policy on Vigil Mechanism / Whistle Blower and the same was hosted on the website of the Company. This Policy inter-alia provides a direct access to the Chairman of the Audit committee.

Your Company hereby affirms that no Director / Employee has been denied access to the Chairman of the Audit Committee and that no complaints were received during the year. The policy of vigil mechanism is available on the Company's website.

Textual information (33)

Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [Text Block]

The Nomination and Remuneration Committee of the Company was constituted and comprises of the following directors as its members as on 31st March 2022:

1. Mr. Panchangam Nagashayana- Chairman and Member
2. Mr. Kalyanasundaram Chandrasekaran- Member
3. Mrs. Lathika Siddharth Pai-Member

During the year, the Nomination and Remuneration Committee held a meeting on 21.03.2022. The details are as under:

Sr. No.	Name of the member	No Meetings entitled to attend	No. of meetings attended
1	Mr. Panchangam Nagashayana	1	1
2	Mr. Kalyanasundaram Chandrasekaran	1	1
3	Mrs. Lathika Siddharth Pai	1	0

Textual information (34)

Disclosures relating to employee stock option scheme explanatory [Text Block]

During the year, the Company has not formed any Employees Stock Option Scheme. The details of the Employees Stock Option Scheme of the Company are as under:

PARTICULARS	DETAILS
Options Granted	NIL
Options Vested	NIL
Options Exercised	NIL
Total Number of shares arising as a result of exercise of option	NIL
Options lapsed	NIL
The exercise price	NIL
Variation of terms of options	NIL
Money realized by exercise of options	NIL
Total number of options in force	NIL
Employee wise details of options granted:	NIL
(i) Key Managerial Personnel	NIL
Any other employee who receives a grant of options in any one year of option amounting to 5% or more of options granted during that year	NIL
Identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversations) of the Company at the time of grant.	NIL

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

..(1)

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

Directors signing financial statements [Axis]	Sign1	Sign2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	RAGHAVENDRA RAO	SANKARAKRISHNAN
Middle name of director	HOSAKOTE	
Last name of director	SHAMARAO	RAMALINGAM
Designation of director	Chairman Managing Director &	Whole Time Director
Director identification number of director	00379249	00078459
Date of signing of financial statements by director	28/06/2022	28/06/2022

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

	01/04/2021 to 31/03/2022
Name of company secretary	NAGARAJ DHAVASKAR RADHAKRISHNA
Permanent account number of company secretary	ARDPN1263A
Date of signing of financial statements by company secretary	28/06/2022
Name of chief financial officer	KRISHNABHAGAWAN SRINIVASA RANGA
Permanent account number of chief financial officer	AALPR6078A
Date of signing of financial statements by chief financial officer	28/06/2022

[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	Auditors
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	NBS & Co
Name of auditor signing report	SHETTY PRADEEP JAGANNATH
Firms registration number of audit firm	110100W
Membership number of auditor	046940
Address of auditors	14/2, Western India House, Sir P. M. Road, Fort, Mumbai - 400001.
Permanent account number of auditor or auditor's firm	AAAFN5249E
SRN of form ADT-1	T57786501
Date of signing audit report by auditors	28/06/2022
Date of signing of balance sheet by auditors	28/06/2022

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As per below	
Disclosure relating to quantitative details of fixed assets	Textual information (35) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (36) [See below]	
Disclosure relating to title deeds of immovable properties		Textual information (37) [See below]
Disclosure in auditors report relating to inventories	Textual information (38) [See below]	
Disclosure in auditors report relating to loans	Textual information (39) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (40) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (41) [See below]
Disclosure in auditors report relating to maintenance of cost records		The Company has not maintained cost accounts and records as the company is operating from special economic zone as per Rule 3 of Companies (Cost Records and Audit) Rules, 2014.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (42) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (43) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (44) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (45) [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 (46) [See below]	
Disclosure in auditors report relating to managerial remuneration	Textual information (47) [See below]	
Disclosure in auditors report relating to Nidhi Company		Textual information (48) [See below]
Disclosure in auditors report relating to transactions with related parties	Textual information (49) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (50) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (51) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (52) [See below]

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

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (53) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (35)

Disclosure relating to quantitative details of fixed assets

According to the information and explanations given to us, the Company has maintained proper records showing full particulars, including the quantitative details and situation of the Property Plant and Equipment.

Textual information (36)

Disclosure relating to physical verification and material discrepancies of fixed assets

As explained to us, Property Plant and Equipment have been physical verified by the management at reasonable intervals during the year. The discrepancies reported on such verification were not material and have been properly dealt with in the books of account.

Textual information (37)

Disclosure relating to title deeds of immovable properties

According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company does not have any immovable property in its name and therefore the said clause is not applicable.

Textual information (38)

Disclosure in auditors report relating to inventories

As per the information & explanation given to us and on the basis of our examination of the records of the company, inventories pertaining to the production have been recorded in the books of the Company on the basis of records and information maintained by the management. Further, the company has conducted the physical verification of the inventory consisting of stores at reasonable intervals and no material discrepancies have been found.

Textual information (39)

Disclosure in auditors report relating to loans

According to the information and explanations given to us, during the year Company has made investment in its subsidiary company and the terms and conditions provided are not prejudicial to the company's interest.

Textual information (40)

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

According to the information and explanations given to us, during the year the company has not given any loan to directors or any other person in whom the director is interested, or made any investments. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act with respect to loans and investments made.

Textual information (41)

Disclosure in auditors report relating to deposits accepted

In our opinion and according to the information and explanations given to us, the Company has not accepted any Deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Rules framed there under are not applicable.

Textual information (42)

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

According to the information and explanations given to us and based on the records examined by us, in our opinion, the Company is regular in depositing undisputed statutory dues including Income Tax, Goods and Service Tax, Value Added Tax, Cess and Other Material Statutory Dues, as applicable, with the appropriate authorities. As explained to us, the Company did not have any dues on account of Provident Fund, Employees' State Insurance, Customs, Excise as on the Balance Sheet date. According to the information & explanations given to us no undisputed amounts, payable in respect of Tax, Goods & Service Tax, Value Added Tax, Cess and Other Material Statutory dues, were in arrears as at 31st March, 2022 for a period of more than six months from the date they became payable.

Textual information (43)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanation given to us and based on the records examined by us, there are no dues of Income Tax, Sales Tax, Service Tax, Duty of Customs, Goods and Service Tax, Duty of Excise and Value added tax outstanding on account of any disputes.

Textual information (44)

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

According to information and explanation given to us and based on examination of the records, the Company has not defaulted in the repayment of loans or other borrowings or in payment of interest thereon.

Textual information (45)

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

The Company has not raised money through initial public offer or further public offer (including debt instruments). In our opinion and according to the information and explanations given to us and based on the documents and records examined by us on an overall basis, the term loans obtained by the Company were applied for the purpose for which the loans were obtained.

Textual information (46)

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 of account and records of the Company, and according to the information and explanation given to us and representations made by the Management, no material fraud by or on the Company by its officers or employees, has been noticed or reported during the year.

Textual information (47)

Disclosure in auditors report relating to managerial remuneration

The managerial remuneration has been found to be paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Clause (d) of section III of part II of Schedule V of the Companies Act, 2013.

Textual information (48)

Disclosure in auditors report relating to Nidhi Company

In our opinion and according to the information and explanation given to us, the Company is not a Nidhi Company. Accordingly, provisions of paragraph 3(xii)(a), (b) and (c) of the Order are not applicable.

Textual information (49)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanation given to us and based on our examination of the records of the Company, transactions with related parties are in compliance with sections 177 and 188 of the Act, where applicable, and details of such transactions have been disclosed in the financial statements as required by the applicable Indian Accounting Standards.

Textual information (50)

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

The company has made preferential allotment of equity shares to its director at a face value of Rs. 10 each with premium of Rs. 131 on 20th January 2022 and the same is in accordance with section 42 and section 62 of Companies Act, 2013.

Textual information (51)

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

According to the information and explanation given to us, in our opinion the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence the provision of section 192 of Companies Act, 2013 are not applicable to the company.

Textual information (52)

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 the provisions of paragraph 3 (xvi) (a), (b), (c) and (d) of the Order are not applicable.

Textual information (53)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To
The Members of DCX Systems Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of DCX Systems Limited ("the Company"), which comprises the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss (including other Comprehensive Income), the Cash Flow Statement and Statement of Changes in equity for the year then ended, and a summary of significant accounting policies (hereinafter referred to as "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, the Profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Emphasis Of Matter

The spread of COVID-19 has severely impacted business around the globe. In many countries including India, there has been severe disruption to regular business operations due to lockdown, disruptions in transportation, supply chain, travel bans, social distancing and other emergency measures. The situation continues to be uncertain. However as per the management assessment no material adjustments are required in the financial statements.

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 Annual Report, but does not include the standalone financial statements and our auditor's report thereon. The Annual report is expected to be made available to us after the date of this auditor's report.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report

that fact. We have nothing to report in this regard.

Management's Responsibility 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 Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- i. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. 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.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Other Matters

The standalone financial statements of the company for the financial year ended 31st March 2021 were audited by predecessor auditor who expressed an unmodified opinion on those financial statements on August 30, 2021.

Our opinion is not modified in respect of the above matters.

Report on Other Legal and Regulatory Requirements

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

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the afore said financial statements comply with the Indian 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 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
- g) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts. The Company has not entered into derivative contracts;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31st March, 2022.

h) The managerial remuneration has been found to be paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Clause (d) of section III of part II of Schedule V of the Companies Act, 2013.

iv. a. The Management has represented that, to the best of its knowledge and belief that no funds other than funding to meet the transactions undertaken in normal course of business and in accordance with the extant regulatory guidelines and internal policies, have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b. The Management has represented, that, to the best of its knowledge and belief that no funds other than funding to meet the transactions undertaken in normal course of business and in accordance with the extant regulatory guidelines and internal policies, have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) above, contain any material misstatement.

g) No dividend has been declared or paid during the year by the company.

For,
NBS & Co
Chartered Accountants
Firm Reg No. 110100W

Pradeep Shetty
Partner
Membership No. 046940
UDIN: 22046940ALVLOR7586

Place: Mumbai
Date: -June 28, 2022.

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

As referred to in Para 1 'Report on Other Legal and Regulatory Requirements' in our Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2022.

Statement on Matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2020:

i. (a) According to the information and explanations given to us, the Company has maintained proper records showing full particulars, including the quantitative details and situation of the Property Plant and Equipment.

(b) As explained to us, Property Plant and Equipment have been physical verified by the management at reasonable intervals during the year. The discrepancies reported on such verification were not material and have been properly dealt with in the books of account.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company does not have any immovable property in its name and therefore the said clause is not applicable.

(d) According to the information and explanations given to us, during the year ended March 31, 2022, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both.

(e) According to the information and explanations given to us by the management of the company, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. (a) As per the information & explanation given to us and on the basis of our examination of the records of the company, inventories pertaining to the production have been recorded in the books of the Company on the basis of records and information maintained by the management. Further, the company has conducted the physical verification of the inventory consisting of stores at reasonable intervals and no material discrepancies have been found.

(b) According to the information and explanations given to us, the company has been sanctioned working capital loan during the year ended 31st March, 2022 in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.

iii. According to the information and explanations given to us, during the year Company has made investment in its subsidiary company and the terms and conditions provided are not prejudicial to the company's interest.

iv. According to the information and explanations given to us, during the year the company has not given any loan to directors or any other person in whom the director is interested, or made any investments. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act with respect to loans and investments made.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any Deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Rules framed there under are not applicable.

vi. The Company has not maintained cost accounts and records as the company is operating from special economic zone as per Rule 3 of Companies (Cost Records and Audit) Rules, 2014.

vii. (a) According to the information and explanations given to us and based on the records examined by us, in our opinion, the Company is regular in depositing undisputed statutory dues including Income Tax, Goods and Service Tax, Value Added Tax, Cess and Other Material Statutory Dues, as applicable, with the appropriate authorities. As explained to us, the Company did not have any dues on account of Provident Fund, Employees' State Insurance, Customs, Excise as on the Balance Sheet date. According to the information & explanations given to us no undisputed amounts, payable in respect of Tax, Goods & Service Tax, Value Added Tax, Cess and Other Material Statutory dues, were in arrears as at 31st March, 2022 for a period of more than six months from the date they became payable.

(b) According to the information and explanation given to us and based on the records examined by us, there are no dues of Income Tax, Sales Tax, Service Tax, Duty of Customs, Goods and Service Tax, Duty of Excise and Value added tax outstanding on account of any disputes.

(c) No outstanding litigation or default relating to matters likely to affect the operations and finances of the Company, including the disputed tax liabilities and prosecution under any enactment in respect of Schedule V to the Companies Act, 2013, as amended, as on 27th June 2022 except as follows:

a. Demand Notice Order dated 23 December 2021 issued under 143(1)(a) of income tax act by the Income Tax Department, which has been responded to and challenged by the Company. The demand amount is Rs.14,17,910/-

viii. According to information and explanation given to us and based on examination of the records, there has been no such transactions which are not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. (a) According to information and explanation given to us and based on examination of the records, the Company has not defaulted in the repayment of loans or other borrowings or in payment of interest thereon.

(b) In our opinion and according to the information and explanation given to us, the company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

(c) In our opinion and according to the information and explanation given to us, the company has raised short term loans in the form of Pre-Shipment Credit in Foreign Currency. The details of which are mentioned below:

Bank Name	Facility	Amount in Millions
HDFC	PCFC	1728.78
Axis	PCFC	454.32
SBI	PCFC	1580.86
ICICI	PCFC	907.84

(d) According to the information and explanation given to us, during the year the company has not taken funds from holding company.

(e) According to the information and explanation given to us, during the year the company has not raised any loans on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x. a. The Company has not raised money through initial public offer or further public offer (including debt instruments). In our opinion and according to the information and explanations given to us and based on the documents and records examined by us on an overall basis, the term loans obtained by the Company were applied for the purpose for which the loans were obtained.

(b) The company has made preferential allotment of equity shares to its director at a face value of Rs. 10 each with premium of Rs. 131 on 20th January 2022 and the same is in accordance with section 42 and section 62 of Companies Act, 2013.

xi. a. During the course of our examination of the books of account and records of the Company, and according to the information and explanation given to us and representations made by the Management, no material fraud by or on the Company by its officers or employees, has been noticed or reported during the year.

b. During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c. During the course of our examination of the books of account and records of the Company, and according to the information and explanation given to us and representations made by the Management no whistle-blower complaints has been received by the company.

xii. In our opinion and according to the information and explanation given to us, the Company is not a Nidhi Company. Accordingly, provisions of paragraph 3(xii)(a), (b) and (c) of the Order are not applicable.

xiii. According to the information and explanation given to us and based on our examination of the records of the Company, transactions with related parties are in compliance with sections 177 and 188 of the Act, where applicable, and details of such transactions have been disclosed in the financial statements as required by the applicable Indian Accounting Standards.

xiv. a. In our opinion and based on our examination, the company has an internal audit system which is commensurate with the size and nature of its business.

b. We have considered the internal audit reports of the company issued till date, for the period under audit.

xv. According to the information and explanation given to us, in our opinion the company has not entered into any non-cash transactions with its

directors or persons connected with its directors and hence the provision of section 192 of Companies Act, 2013 are not applicable to the company.

xvi. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934, hence the provisions of paragraph 3 (xvi) (a), (b), (c) and (d) of the Order are not applicable.

xvii. According to the information and explanation given to us and based on our examination of the records of the Company, the company has not incurred any cash loss in the current financial year and immediately preceding financial year respectively.

xviii. During the year, previous Statutory Auditor of the company, Madhavan and Co. Chartered Accountants has resigned and we have considered the objections, issues and concerns raised by the outgoing auditors if any.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xx. The company is liable to spend amount under section 135 of the Act and accordingly the company has formed a CSR committee and as per the information and records provided by the company, no amount remains to be spent for the year ended 31st March 2022.

For,
NBS & Co
Chartered Accountants
Firm Reg No. 110100W

Pradeep Shetty
Partner
Membership No. 046940
UDIN: 22046940ALVLOR7586

Place: Mumbai
Date: June 28, 2022.

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

Referred to in Para 2 (f) 'Report on Other Legal and Regulatory Requirements' in our Independent Auditor's Report to the members of the Company on the financial statements for the year ended March 31, 2022.

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

We have audited the internal financial controls over financial reporting of DCX Systems Ltd ("the Company") as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively

for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India"

For,
NBS & Co
Chartered Accountants
Firm Reg No. 110100W

Pradeep Shetty
Partner
Membership No. 046940

UDIN: 22046940ALVLOR7586

Place: Mumbai

Date: - June 28, 2022.

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

..(1)

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

Signatories of secretarial audit report [Axis]	Sign
	01/04/2021 to 31/03/2022
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial auditor signing report	PRAMOD SHIVARUDRAPP
Membership number of secretarial auditor	36020
Certificate of practice number of secretarial auditor	13335
Address of secretarial auditors	Bangalore
Permanent account number of secretarial auditor or secretarial auditors firm	AZQPP9124K
Date of signing secretarial audit report	01/06/2022

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

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (54) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (54)**Disclosure in secretarial audit report explanatory [Text Block]**

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed CS. Pramod S, (ICSI Membership No: A36020, COP 13335) Practicing Company Secretary, Bangalore, to conduct Secretarial Audit of the Company. The Report of the Secretarial Audit in Form MR-3 for the financial year ended March 31, 2022, is enclosed as Annexure -4 to this Report. There are no qualifications, reservations or adverse remarks made by the Secretarial Auditor in his report.

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 146.04	(B) 154.22	165.12
Investment property	0	0	0
Goodwill	0	0	0
Other intangible assets	0.48	1.78	0.88
Non-current financial assets [Abstract]			
Non-current investments	1	0	0
Trade receivables, non-current	0	0	0
Loans, non-current	0	0	0
Other non-current financial assets	3.18	3.1	6.22
Total non-current financial assets	4.18	3.1	6.22
Deferred tax assets (net)	38.02	5.35	3.43
Other non-current assets	0.5	0.5	0.5
Total non-current assets	189.22	164.95	176.15
Current assets [Abstract]			
Inventories	272.51	2,016.76	772.11
Current financial assets [Abstract]			
Current investments	0	0	(C) 1.19
Trade receivables, current	694.94	123.14	879.71
Cash and cash equivalents	1,883.79	858.83	564.07
Bank balance other than cash and cash equivalents	(D) 6,118.44	(E) 4,634.5	(F) 3,602.17
Loans, current	0	0	0
Other current financial assets	50.68	30.54	30.58
Total current financial assets	8,747.85	5,647.01	5,077.72
Other current assets	216.57	103.06	962.49
Total current assets	9,236.93	7,766.83	6,812.32
Total assets	9,426.15	7,931.78	6,988.47
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	154.8	35	35
Other equity	1,021.17	432.86	136.7
Total equity attributable to owners of parent	1,175.97	467.86	171.7
Non controlling interest	0	0	0
Total equity	1,175.97	467.86	171.7
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	354.4	0	0
Total non-current financial liabilities	354.4	0	0
Provisions, non-current	10.38	8.29	8.21
Total non-current liabilities	364.78	8.29	8.21
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	4,671.8	1,363.79	1,339.77
Trade payables, current	(G) 965.13	(H) 1,297.99	(I) 1,506.99
Other current financial liabilities	6.91	165.14	6.01
Total current financial liabilities	5,643.84	2,826.92	2,852.77
Other current liabilities	2,153.16	4,546.43	3,946.08
Provisions, current	0.44	0.41	0.4
Current tax liabilities	(J) 87.96	(K) 81.87	(L) 9.31
Total current liabilities	7,885.4	7,455.63	6,808.56

Total liabilities	8,250.18	7,463.92	6,816.77
Total equity and liabilities	9,426.15	7,931.78	6,988.47

Footnotes

- (A) Including Right-of-use assets
 (B) Including Right-of-use assets
 (C) Investment in mutual funds - Quoted - 1,00,000 units of Canara Robeco Capital Protection Oriented Fund.
 (D) Deposits with original maturity of more than 3 months (Kept as margin money with Banks)
 (E) Deposits with original maturity of more than 3 months (Kept as margin money with Banks)
 (F) Deposits with original maturity of more than 3 months (Kept as margin money with Banks)
 (G) Trade payables - total outstanding dues of micro enterprises and small enterprises Rs. 452.63 Mn and total outstanding dues of creditors other than micro enterprises and small enterprises Rs. 512.50 Mn
 (H) Trade payables - total outstanding dues of micro enterprises and small enterprises Rs. 9.96 Mn and total outstanding dues of creditors other than micro enterprises and small enterprises Rs. 1,288.03 Mn
 (I) Trade payables - total outstanding dues of micro enterprises and small enterprises Rs. 2.39 Mn and total outstanding dues of creditors other than micro enterprises and small enterprises Rs. 1,504.60 Mn
 (J) Income tax (net of advance tax)
 (K) Income tax (net of advance tax)
 (L) Income tax (net of advance tax)

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 9.19	[INR/shares] 4.22	[INR/shares] 9.19	[INR/shares] 4.22
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 9.19	[INR/shares] 4.22	[INR/shares] 9.19	[INR/shares] 4.22
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 9.19	[INR/shares] 4.22	[INR/shares] 9.19	[INR/shares] 4.22
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 9.19	[INR/shares] 4.22	[INR/shares] 9.19	[INR/shares] 4.22

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	11,022.73	6,411.63
Other income	220.61	420.79
Total income	11,243.34	6,832.42
Expenses [Abstract]		
Cost of materials consumed	9,293.43	6,604.35
Changes in inventories of finished goods, work-in-progress and stock-in-trade	712.43	-419.66
Employee benefit expense	86.65	54.79
Finance costs	113.22	99.22
Depreciation, depletion and amortisation expense	21.75	24.31
Other expenses	260.25	71.35
Total expenses	10,487.73	6,434.36
Profit before exceptional items and tax	755.61	398.06
Exceptional items before tax	0	0
Total profit before tax	755.61	398.06
Tax expense [Abstract]		
Current tax	102.06	104.65
Deferred tax	-2.59	-2.17
Total tax expense	99.47	102.48
Total profit (loss) for period from continuing operations	656.14	295.58
Total profit (loss) for period	656.14	295.58
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	-0.21	0.58
Total comprehensive income	655.93	296.16
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	-0.32	0.82
Other comprehensive income that will not be reclassified to profit or loss, before tax	-0.32	0.82
Total other comprehensive income, before tax	-0.32	0.82
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-0.11	0.24
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-0.11	0.24
Total other comprehensive income	-0.21	0.58
Total comprehensive income	655.93	296.16
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 9.19	[INR/shares] 4.22
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 9.19	[INR/shares] 4.22
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 9.19	[INR/shares] 4.22
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 9.19	[INR/shares] 4.22

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	656.14	295.58		656.14
Changes in comprehensive income components	-0.21	0.58		-0.21
Total comprehensive income	655.93	296.16		655.93
Other changes in equity [Abstract]				
Other additions to reserves	48.47	0		48.47
Appropriation towards bonus shares	116.1	0		116.1
Other changes in equity, others	0.01	0		0.01
Total other changes in equity	-67.62	0		-67.62
Total increase (decrease) in equity	588.31	296.16		588.31
Other equity at end of period	1,021.17	432.86	136.7	1,021.17

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	295.58		656.14	295.58
Changes in comprehensive income components	0.58		-0.21	0.58
Total comprehensive income	296.16		655.93	296.16
Other changes in equity [Abstract]				
Other additions to reserves	0		48.47	0
Appropriation towards bonus shares	0		116.1	0
Other changes in equity, others	0		0.01	0
Total other changes in equity	0		-67.62	0
Total increase (decrease) in equity	296.16		588.31	296.16
Other equity at end of period	432.86	136.7	1,021.17	432.86

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member] 31/03/2020	Securities premium reserve [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		(A) 48.47	0	
Appropriation towards bonus shares		48.47	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	136.7	0	0	0

(A) Proceeds from issue of Shares

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	656.14	295.58		656.14
Changes in comprehensive income components	-0.21	0.58		-0.21
Total comprehensive income	655.93	296.16		655.93
Other changes in equity [Abstract]				
Appropriation towards bonus shares	67.63	0		67.63
Other changes in equity, others	0.01	0		0.01
Total other changes in equity	-67.62	0		-67.62
Total increase (decrease) in equity	588.31	296.16		588.31
Other equity at end of period	1,021.17	432.86	136.7	1,021.17

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	295.58	
Changes in comprehensive income components	0.58	
Total comprehensive income	296.16	
Other changes in equity [Abstract]		
Appropriation towards bonus shares	0	
Other changes in equity, others	0	
Total other changes in equity	0	
Total increase (decrease) in equity	296.16	
Other equity at end of period	432.86	136.7

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

	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (55) [See below]

Textual information (55)**Disclosure of notes on changes in equity [Text Block]**

Nature and purpose of reserves

i) Retained earnings

Retained earnings comprises of undistributed earnings after taxes.

ii) Securities premium

Securities premium account is used to record the premium on issue of shares.

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	755.61	398.06	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	72.4	47.39	
Adjustments for decrease (increase) in inventories	1,744.25	-1,244.65	
Adjustments for decrease (increase) in trade receivables, current	-571.8	756.57	
Adjustments for decrease (increase) in other current assets	-113.51	859.43	
Adjustments for other financial assets, non-current	-0.08	3.12	
Adjustments for other financial assets, current	-20.14	0.04	
Adjustments for increase (decrease) in trade payables, current	-332.86	-209	
Adjustments for increase (decrease) in other current liabilities	-2,393.27	600.35	
Adjustments for depreciation and amortisation expense	21.75	24.31	
Adjustments for provisions, current	-0.18	0.01	
Adjustments for provisions, non-current	2.08	0.66	
Adjustments for other financial liabilities, current	-158.23	159.13	
Adjustments for interest income	220.24	223.96	
Adjustments for fair value losses (gains)	0	0.19	
Total adjustments for reconcile profit (loss)	-1,969.83	773.59	
Net cash flows from (used in) operations	-1,214.22	1,171.65	
Income taxes paid (refund)	126.03	31.84	
Net cash flows from (used in) operating activities	-1,340.25	1,139.81	
Cash flows from used in investing activities [Abstract]			
Cash flows used in obtaining control of subsidiaries or other businesses	1	0	
Other cash receipts from sales of equity or debt instruments of other entities	0	(A) 1	
Proceeds from sales of property, plant and equipment	3.9	1.53	
Purchase of property, plant and equipment	16.16	15.84	
Interest received	220.24	223.96	
Net cash flows from (used in) investing activities	206.98	210.65	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	52.17	0	
Proceeds from borrowings	(B) 3,662.4	24.02	
Interest paid	72.4	47.39	
Net cash flows from (used in) financing activities	3,642.17	-23.37	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,508.9	1,327.09	
Net increase (decrease) in cash and cash equivalents	2,508.9	1,327.09	
Cash and cash equivalents cash flow statement at end of period	8,002.23	5,493.33	4,166.24

Footnotes

(A) Investment/(Sale) of mutual funds

(B) Working Capital/working Capital Term Loan

[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022
Disclosure of significant accounting policies [TextBlock]	Textual information (56) [See below]
Description of accounting policy for borrowing costs [TextBlock]	Textual information (57) [See below]
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (58) [See below]
Description of accounting policy for depreciation expense [TextBlock]	Textual information (59) [See below]
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (60) [See below]
Description of accounting policy for dividends [TextBlock]	Textual information (61) [See below]
Description of accounting policy for earnings per share [TextBlock]	Textual information (62) [See below]
Description of accounting policy for employee benefits [TextBlock]	Textual information (63) [See below]
Description of accounting policy for financial assets [TextBlock]	Textual information (64) [See below]
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (65) [See below]
Description of accounting policy for functional currency [TextBlock]	Textual information (66) [See below]
Description of accounting policy for government grants [TextBlock]	Textual information (67) [See below]
Description of accounting policy for impairment of assets [TextBlock]	Textual information (68) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (69) [See below]
Description of accounting policy for intangible assets and goodwill [TextBlock]	Textual information (70) [See below]
Description of accounting policy for issued capital [TextBlock]	Textual information (71) [See below]
Description of accounting policy for leases [TextBlock]	Textual information (72) [See below]
Description of accounting policy for loans and receivables [TextBlock]	Textual information (73) [See below]
Description of accounting policy for measuring inventories [TextBlock]	Textual information (74) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (75) [See below]
Description of accounting policy for provisions [TextBlock]	Textual information (76) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (77) [See below]
Description of accounting policy for segment reporting [TextBlock]	Textual information (78) [See below]

Textual information (56)**Disclosure of significant accounting policies [Text Block]**

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

Textual information (57)

Description of accounting policy for borrowing costs [Text Block]

Borrowing costs directly attributable to the acquisition, construction or production of an asset, that necessarily takes substantial period of time to get ready for its intended use or sale, are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period in which they are incurred. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost that an entity incurs in connection with the borrowings of the funds.

Textual information (58)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

Contingent Assets are not recognized, however, disclosed in financial statement when inflow of economic benefits is probable.

Textual information (59)

Description of accounting policy for depreciation expense [Text Block]

Depreciation on Property, Plant & Equipment is provided on written down value basis over the estimated economic useful life of the assets as prescribed in Schedule II of the Companies Act,2013 or as determined based on a technical evaluation by the company periodically. The depreciable amount of an asset is determined after deducting its residual value. Where the residual value of an asset increases to an amount equal to or greater than the asset's carrying amount, no depreciation charge is recognised till the asset's residual value decreases below the asset's carrying amount. Depreciation of an asset begins when it is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the intended manner. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale in accordance with IND AS 105 and the date that the asset is derecognized. Individual assets costing Rs.5000 or less are depreciated in full, in the year of purchase.

Textual information (60)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

Statement of cash flows is prepared in accordance with the indirect method prescribed in the relevant IND AS. For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, cheques and drafts on hand, deposits held with Banks, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and book overdrafts. However, Book overdrafts are to be shown within borrowings in current liabilities in the balance sheet for the purpose of presentation.

Textual information (61)

Description of accounting policy for dividends [Text Block]

The Company recognizes a liability to make cash distributions to equity holders when the distribution is authorized and the distribution is no longer at the discretion of the Company. As per the corporate laws in India, a distribution is authorized when it is approved by the shareholders. A corresponding amount is recognized directly in other equity along with any tax thereon.

Textual information (62)

Description of accounting policy for earnings per share [Text Block]

Basic EPS is calculated by dividing the profit for the year attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements and stock split in equity shares issued during the year and excluding treasury shares. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares and stock split, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted EPS adjust the figures used in the determination of basic EPS to consider.

- The after-income tax effect of interest and other financing costs associated with dilutive potential equity shares, and

- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

Textual information (63)

Description of accounting policy for employee benefits [Text Block]

(a) Short term employee benefits:

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Undiscounted value of benefits such as salaries, incentives, allowances and bonus are recognized in the period in which the employee renders the related service.

(b) Long term benefits: Defined Contribution Plans:

The Company contributes to the employee's approved provident fund scheme. The Company's contribution paid/payable under the scheme is recognized as an expense in the statement of profit and loss during the period in which the employee renders the related services.

Defined Benefit Plans:

Gratuity Liability is a defined benefit obligation and is provided on the basis of an actuarial valuation model made at the end of the Financial Year. At present the company is not maintaining fund with any Asset Management Company towards gratuity.

Earned Leave:

The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. The liability toward leave encashment is provided on the basis of an actuarial valuation model made at the end of the financial year.

Textual information (64)

Description of accounting policy for financial assets [Text Block]

Investments and other Financial Assets:

Fair Value Assessment:

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of asset and liability if market participants would take those into consideration. Fair value for measurement and / or disclosure purposes in these Financial Statements is determined on such basis except for transactions in the scope of Ind AS 2, 17 and 36. Normally at initial recognition, the transaction price is the best evidence of fair value.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques those are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the Financial Statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole.

Subsequent Measurement:

For purposes of subsequent measurement financial assets are classified in three categories: Financial assets measured at amortized cost

Financial assets at fair value through OCI

Financial assets at fair value through profit or loss

Financial assets measured at amortized cost:

Financial assets are measured at amortized cost if the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. These financial assets are amortized using the effective interest rate ('EIR') method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognized in the Statement of Profit and Loss.

Financial assets at fair value through OCI ('FVTOCI'):

Financial assets are measured at fair value through other comprehensive income if the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. At initial recognition, an irrevocable election is made (on an instrument-by-instrument basis) to designate investments in equity instruments other than held for trading purpose at FVTOCI. Fair value changes are recognized in the other comprehensive income ('OCI'). However, the Company recognizes interest income, impairment losses and reversals and foreign exchange gain or loss in the Statement of Profit And Loss. On derecognition of the financial asset other than equity instruments designated as FVTOCI, cumulative gain or loss previously recognised in OCI is reclassified to the Statement of Profit and Loss.

Financial assets at fair value through profit or loss ('FVTPL):

Any financial asset that does not meet the criteria for classification as at amortized cost or as financial assets at fair value through other comprehensive income is classified as financial assets at fair value through profit or loss. Further, financial assets at fair value through profit or loss also include financial assets held for trading and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets at fair value through profit or loss are fair valued at each reporting date with all the changes recognized in the Statement of Profit and Loss.

Derecognition:

The Company de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the financial asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may have to pay.

Impairment of Financial Assets:

The Company assesses impairment based on expected credit loss ('ECL') model on the following:

Financial assets that are measured at amortised cost; and

Financial assets measured at FVTOCI

ECL is measured through a loss allowance on a following basis:

The 12 month expected credit losses (expected credit losses that result from those default events on the financial instruments that are possible within 12 months after the reporting date)

-Full life time expected credit losses (expected credit losses that result from all possible default events over the life of financial instruments)

Financial Liabilities:

The Company's financial liabilities include trade payable.

A. Initial recognition and measurement:

All financial liabilities at initial recognition are classified as financial liabilities at amortized cost or financial liabilities at fair value through profit or loss, as appropriate. All financial liabilities classified at amortized cost are recognized initially at fair value net of directly attributable transaction costs. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in the Statement of Profit and Loss.

B. Subsequent measurement:

The subsequent measurement of financial liabilities depends upon the classification as described below:-

(i) Financial Liabilities classified as Amortised Cost:

Financial Liabilities that are not held for trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. Interest expense that is not capitalized as part of costs of assets is included as Finance costs in the Statement of Profit and Loss.

(ii) Financial Liabilities classified as Fair value through profit and loss (FVTPL):

Financial liabilities classified as FVTPL includes financial liabilities held for trading and financial liabilities designated upon initial recognition as FVTPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Financial liabilities designated upon initial recognition at FVTPL only if the criteria in Ind AS 109 is satisfied.

C. Derecognition:

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

D. Offsetting of financial instruments:

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

Other incomes, other than interest and dividend are recognized when the same are due to be received and right to receive such other income is established.

Textual information (65)

Description of accounting policy for foreign currency translation [Text Block]

Transactions in foreign currencies are translated into the respective functional currency of the Company at the exchange rates at the dates of the transactions.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary items that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transaction and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rate are generally recognized in the statement of profit and loss

Textual information (66)

Description of accounting policy for functional currency [Text Block]

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the entity operates ("functional currency"). The financial statements are presented in Indian Rupees (INR), which is Company functional and presentation currency.

Textual information (67)

Description of accounting policy for government grants [Text Block]

Grants / subsidies that compensate the Company for expenses incurred are recognised in the Statement of Profit and Loss as other operating income on a systematic basis in the periods in which such expenses are recognised.

Textual information (68)

Description of accounting policy for impairment of assets [Text Block]

Assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the assets carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an assets fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets (cash generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

Textual information (69)

Description of accounting policy for income tax [Text Block]

Income tax expense represents the sum of tax currently payable and deferred tax. Tax is recognized in the Statement of Profit and Loss, except to the extent that it relates to items recognized directly in equity or in other comprehensive income.

Current Tax:

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and the tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the country where the Company operates and generates taxable income. Current tax assets and liabilities are offset only if there is a legally enforceable right to set it off the recognised amounts and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Deferred Tax:

Deferred tax is provided using the balance sheet method on temporary differences arising between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss,

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses (including unabsorbed depreciation) can be utilised, except:

- When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

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

Current and deferred tax is recognized in profit or loss, except to the extent that it relates to items recognized in Other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly or directly in equity respectively.

Minimum Alternate Tax (MAT):

Minimum Alternate Tax (MAT) credit is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the company will pay normal income tax during the

specified period.

Textual information (70)

Description of accounting policy for intangible assets and goodwill [Text Block]

Recognition and measurement:

Intangible assets are recognised when the asset is identifiable, is within the control of the Company, it is probable that the future economic benefits that are attributable to the asset will flow to the Company and cost of the asset can be reliably measured.

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Intangible assets acquired by the Company that have finite useful lives are measured at cost less accumulated amortisation and any accumulated impairment losses. Intangible assets within definite useful lives are not amortised, but are tested for impairment annually, either individually, either individually or at the cash-generating unit level.

Expenditure on Research activities is recognised in the statement of Profit and Loss as incurred. Development expenditure is capitalised only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable, and the Company intends to complete development and to use or sell the asset. Intangible assets which comprise of the development expenditure incurred on new product and expenditure incurred on acquisition of user licenses for computer software are recorded at their acquisition price. Subscriptions to software are treated as revenue expenses as the economic life of such software does not exceed one year.

Subsequent measurement:

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates.

Amortisation:

Amortisation method, useful lives and residual values are reviewed at the end of each financial year and adjusted if appropriate. Intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Disposal:

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognized.

Textual information (71)

Description of accounting policy for issued capital [Text Block]

Share Capital and Share Premium:

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares are shown in equity as a deduction net of tax from the proceeds. Par value of the equity share is recorded as share capital and the amount received in excess of the par value is classified as share premium.

Textual information (72)

Description of accounting policy for leases [Text Block]

At inception of a contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- the contract involves the use of an identified asset - this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified.

- the Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and

- the Company has the right to direct the use of the asset. The Company has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases where the decision about how and for what purpose the asset is used is predetermined, the Company has the right to direct the use of the asset if either:
 - # the Company has the right to operate the asset; or
 - # the Company designed the asset in a way that predetermines how and for what purpose it will be used.

'At inception or on reassessment of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component on the basis of the irrelative stand-alone prices.

Company as a lessee:

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets re determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rates as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments.

- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date.

- amounts expected to be payable under a residual value guarantee; and

- the exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is change in future lease payments arising from a change in an index or rate, if there is change in the Company's estimate of the amount expected to be payable under a residual value guarantee, or if the Company changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset or is recorded in statement of profit and loss if the carrying amount of the right-of-use asset has been reduced to zero.

Leasehold land is amortised over the period of lease being 99 years remaining as on the date of purchase.

Short-term leases and leases of low-value assets:

The Company has elected not to recognise right-of-use assets and lease liability for the short-term leases that have lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with such leases as an expense on a straight-line basis over the lease term.

Textual information (73)

Description of accounting policy for loans and receivables [Text Block]

Trade Receivables:

Trade Receivables are the amount due from the customers for the sale of goods and services rendered in the ordinary course of business. Trade receivables are initially recognized at the amount of consideration that is unconditional unless they contain significant financing component, when they are recognized that the fair value. The company holds trade receivables for the receipt of contractual cashflows and therefore measures them subsequently at the amortized cost using effective interest rate method. In respect of advances received from the customers, contract liability is recognized when the payment is made. Contract liabilities are recognized as revenue where the company performs under the contract (transfer control of the related goods or services to the customers).

Trade Payables:-

These amounts represents liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid as per the terms of contract with suppliers.

Textual information (74)

Description of accounting policy for measuring inventories [Text Block]

a. Raw Materials, Work in Progress, Finished Goods, Packing Materials, Stores, Spares and Consumables are carried at the lower of cost and net realisable value after providing cost of obsolescence.

b. In determining the cost of Raw Materials, Packing Materials, Stores, Spares and Consumables, FIFO Method is used. Cost of Inventory comprises of all costs of purchase, duties, taxes (other than those subsequently recoverable from tax authorities) and all other costs incurred in bringing the inventory to their present location and condition.

c. Cost of Finished Goods includes the cost of Raw Materials, Packing Materials, an appropriate share of fixed and variable production overheads and other costs incurred in bringing the inventories to their present location and condition.

d. Cost of Stock in Trade procured for specific projects is assigned by specific identification of individual costs of each item.

Textual information (75)

Description of accounting policy for property, plant and equipment [Text Block]

Recognition and measurement:

The Company has elected to continue with the carrying value of Property, Plant and Equipment ('PPE') recognized as of transition date measured as per the Previous GAAP and use that carrying value as its deemed cost of the PPE as on the transition date.

Property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses. Cost includes purchase price (after deducting trade discount /rebate), non-refundable import duties and taxes, cost of replacing the component parts, borrowing costs and other directly attributable cost to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Spare parts procured along with the Plant and Equipment or subsequently which meets the recognition criteria of PPE are capitalized and added to the carrying amount of such items. The carrying amount of those spare parts that are replaced are derecognized when no future economic benefits are expected from their use or upon disposal. If the cost of the replaced parts is not available, the estimated cost of similar new parts is used as an indication of what the cost of the existing part was when the item was acquired

An item of PPE is de recognized on disposal or when no future economic benefits are expected from use. Any profit or loss arising on the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized in Statement of Profit and Loss.

Subsequent costs:

The cost of replacing a part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced part is derecognized. The cost of the day-to-day servicing the property, plant and equipment are recognized in the statement of profit and loss as incurred.

Disposal:

An item of property, plant and equipment is derecognized upon the disposal or when no future benefits are expected from its use or disposal. Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognised net within other income / expenses in the statement of profit and loss.

Textual information (76)

Description of accounting policy for provisions [Text Block]

Provisions are recognised when there is a present legal or constructive obligation as a result of a past event and it is probable (i.e. more likely than not) that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the balance sheet date. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognised as a standalone asset only when the reimbursement is virtually certain.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance costs.

Present obligations arising under onerous contracts are recognised and measured as provisions. An onerous contract is considered to exist when a contract under which the unavoidable costs of meeting the obligations exceed the economic benefits expected to be received from it.

Textual information (77)

Description of accounting policy for recognition of revenue [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, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Revenue from sale of goods is recognized, when the control is transferred to the buyer, as per the terms of the contracts and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods.

Export incentives under various schemes notified by the government are recognised when no significant uncertainties as to the amount of consideration that would be derived and that the Company will comply with the conditions associated with the grant and ultimate collection exist.

Interest income or expense is recognised using the effective interest rate method. The "effective interest rate" is the rate that exactly discounts estimated future cash receipts or payments through the expected life of the financial instrument to:

- the gross carrying amount of the financial asset; or
- the amortised cost of the financial liability.

Textual information (78)

Description of accounting policy for segment reporting [Text Block]

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Company has identified Managing Director as Chief Operating Decision Maker.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (79) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (80) [See below]	-
Whether there is any departure from Ind AS	No	No
Disclosure of uncertainties of entity's ability to continue as going concern [TextBlock]	Textual information (81) [See below]	
Whether there are reclassifications to comparative amounts	No	No
Disclosure of reclassifications or changes in presentation [TextBlock]	No such material reclassification done during the year.	
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [TextBlock]	Textual information (82) [See below]	
Disclosure of significant accounting policies [TextBlock]	Textual information (83) [See below]	
Explanation of measurement bases used in preparing financial statements [TextBlock]	Textual information (84) [See below]	
Disclosure of objectives, policies and processes for managing capital [TextBlock]	Textual information (85) [See below]	

Textual information (79)**Disclosure of corporate information notes and other explanatory information [Text Block]**

DCX Systems Limited (Formerly known as DCX Cable Assemblies Private Limited) is one of the leading Indian Defence Manufacturing player offering a full service and manufacture of Electronic Systems and cable harnesses for both International and Domestic reputed customers. The manufacturing facility is located at Plot Nos 29, 30, and 107, Hitech, Defence and Aerospace Park, Devanahalli, Bengaluru, Karnataka - 562110, India.

Textual information (80)**Statement of Ind AS compliance [Text Block]**

The financial statements, for the financial year 31 March 2022 were prepared based on the accounting standards under IND AS framework.

Statement of compliance:

The Financial Statements have been prepared and presented in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter and presentation requirements of division II of schedule III to the companies Act 2013, (Ind As compliant schedule III)

Textual information (81)

Disclosure of uncertainties of entity's ability to continue as going concern [Text Block]

The management has given the significant uncertainties arising out of the various situations, as explained in the note below, assessed the cash flow projections (based on orders on hand and business forecast) and available liquidity (credit facilities sanctioned by bankers) for a period of at least 12 months from the date of this financial statements. Based on this evaluation, management believes that the company will be able to continue as a going concern in the foreseeable future and for a period of at least 12 months from the date of these financial statements. Accordingly, the financial statements do not include any adjustments regarding the recoverability and classification of the carrying amount of assets and classification of liabilities that might result, should the company be unable to continue as a going concern.

Textual information (82)

Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [Text Block]

All assets and liabilities have been classified and disclosed as current and non-current as per the companies' normal operating cycle and other criteria set out in Schedule -III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization into cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of classification of assets and liabilities.

Textual information (83)

Disclosure of significant accounting policies [Text Block]

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

Textual information (84)

Explanation of measurement bases used in preparing financial statements [Text Block]

The financial statements have been prepared on a historical cost convention and on accrual basis of accounting except for (i) certain financial assets and financial liabilities that are measured at fair values at the end of each reporting period, (ii) Defined benefit plans-plan assets measured at fair value as stated in the accounting policies set out below. The financial statements are prepared on a going concern basis using the accrual concept except for the cash flow information. The accounting policies have been applied consistently over all the periods presented in these financial statements. The said accounts has been approved by the Board of Directors at their meeting held on 28/06/2022. Historical cost is generally based on fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes in to account the characteristics of the assets or liability if market participants would take those characteristics into the account when pricing the asset or liability at the measurement date.

Textual information (85)

Disclosure of objectives, policies and processes for managing capital [Text Block]

The Company's capital comprises equity share capital, surplus in the statement of profit and loss and other equity attributable to equity holders.

The Company's objectives when managing capital are to :

- safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders,
- maintain an optimal capital structure to reduce the cost of capital.

The Company monitors capital using debt-equity ratio, which is net debt divided by total equity. These ratios are illustrated below:

Particulars	As at 31 March 2022	As at 31 March 2021	As at 01 April 2020
Total liabilities	8,250.18	7,463.92	6,816.77
Less: cash and cash equivalents and bank balances	8,002.23	5,493.33	4,166.24
Net debt	247.95	1,970.60	2,650.53
Total equity	1,175.97	467.86	171.70
Debt-equity ratio	0.21	4.21	15.44

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]	Textual information (86) [See below]	
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of expected impact of initial application of new standards or interpretations [TextBlock]	Textual information (87) [See below]	
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

Textual information (86)

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

Use of estimates, judgements and assumptions:

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. Information about significant areas of estimation, assumptions, uncertainty, and critical judgements in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are included in relevant notes.

Estimation of uncertainty relating to COVID - 19 outbreak:

The company has considered internal and external sources of information up to the date of approval of the financial statements in determining the impact on various elements of its financial statements. The company has used the principles of prudence in applying the judgements, estimates and assumptions including sensitivity analysis and based on the current estimates, the company has accrued its liabilities and also expects to fully recover the carrying amount of trade receivables including intangible assets, investments and derivatives if any. The eventual outcome of impact of the global health pandemic may be different from those estimated as on the date of approval of these financial statements.

Textual information (87)

Disclosure of expected impact of initial application of new standards or interpretations [Text Block]

Recent accounting pronouncements:

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under the Companies (Indian Accounting Standards) Rules as amended from time to time. There are no such recently issued standards or amendments to the existing standards for which the impact on the Financial Statements is required to be disclosed.

However, the Ministry of Corporate Affairs ("MCA") amended Schedule III of the Companies Act, 2013, through a notification dated March 24, 2021. The amendments revise Division I, II and III of Schedule III and are applicable from April 1, 2021. key amendments relating to Division which related to companies whose financial statements are required to comply with companies (IND AS) rule 2015 are:

1. Balance Sheet

- a. Lease liabilities should be separately disclosed under the head "Financial Liabilities", duly distinguished as current or non current.
- b. Certain additional disclosures in the statement of changes in equity such as changes in equity share capital due to prior period errors and restated balances at the beginning of the current reporting period.
- c. Specified format for disclosure of shareholding of promoters.
- d. Specified format for ageing schedule of trade receivables, trade payables, capital work in progress and intangible assets under development.
- e. If a company has not used funds for the specific purpose for it was borrowed from banks and financial institutions, then disclosure of details of where it has been used.
- f. Specific disclosure under " additional regulatory requirement" such as compliance with approved schemes of arrangements, compliance with number of layers of companies, title deeds of immoveable property not held in the name of the company, loans and advances to promoters, directors, key managerial personnel (KMP) and related parties, details of benami property held etc.,

2. Statement of Profit and Loss:

- a. Additional disclosure relating to corporate social responsibility (CSR), undisclosed income and Crypto or virtual currency specified under the head "additional information" in the notes forming part of the standalone financial statements.

[400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15.89	14.45		15.89
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-20.17	-23.82		
Total Depreciation property plant and equipment	-20.17	-23.82		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.9	1.53		3.9
Total disposals and retirements, property, plant and equipment	3.9	1.53		3.9
Total increase (decrease) in property, plant and equipment	-8.18	-10.9		11.99
Property, plant and equipment at end of period	(A) 146.04	(B) 154.22	165.12	217.47

Footnotes

(A) Including Right-of-use assets

(B) Including Right-of-use assets

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	14.45			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			20.17	23.82
Total Depreciation property plant and equipment			20.17	23.82
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.54		0	0.01
Total disposals and retirements, property, plant and equipment	1.54		0	0.01
Total increase (decrease) in property, plant and equipment	12.91		20.17	23.81
Property, plant and equipment at end of period	205.48	192.57	71.43	51.26

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	27.45	38.1	38.1	38.1

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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	38.1	38.1	38.1	0

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

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Total Depreciation property plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	(A) 38.1	38.1

Footnotes

(A) Right-of-use assets

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

..(6)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Assets held under lease [Member]	
Gross carrying amount [Member]				
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	38.1	38.1	38.1	38.1

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

..(7)

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

Classes of property, plant and equipment [Axis]	Land [Member]			Buildings [Member]
	Assets held under lease [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0.02
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-7.29
Total Depreciation property plant and equipment	0	0		-7.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment				0
Total increase (decrease) in property, plant and equipment	0	0		-7.27
Property, plant and equipment at end of period	0	0	0	69.5

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

..(8)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	11.97		0.02	11.97
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7.67			
Total Depreciation property plant and equipment	-7.67			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.53		0	1.54
Total disposals and retirements, property, plant and equipment	1.53		0	1.54
Total increase (decrease) in property, plant and equipment	2.77		0.02	10.43
Property, plant and equipment at end of period	76.77	74	85.05	85.03

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

..(9)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		7.29	7.67	
Total Depreciation property plant and equipment		7.29	7.67	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.01	
Total disposals and retirements, property, plant and equipment		0	0.01	
Total increase (decrease) in property, plant and equipment		7.29	7.66	
Property, plant and equipment at end of period	74.6	15.55	8.26	0.6

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

..(10)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.02	11.97		0.02
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7.29	-7.67		
Total Depreciation property plant and equipment	-7.29	-7.67		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	1.53		0
Total disposals and retirements, property, plant and equipment	0	1.53		0
Total increase (decrease) in property, plant and equipment	-7.27	2.77		0.02
Property, plant and equipment at end of period	69.5	76.77	74	85.05

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

..(11)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	11.97			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			7.29	7.67
Total Depreciation property plant and equipment			7.29	7.67
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.54		0	0.01
Total disposals and retirements, property, plant and equipment	1.54		0	0.01
Total increase (decrease) in property, plant and equipment	10.43		7.29	7.66
Property, plant and equipment at end of period	85.03	74.6	15.55	8.26

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

..(12)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]	Office building [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.02	11.97	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-7.29	-7.67	
Total Depreciation property plant and equipment		-7.29	-7.67	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1.53	
Total disposals and retirements, property, plant and equipment		0	1.53	
Total increase (decrease) in property, plant and equipment		-7.27	2.77	
Property, plant and equipment at end of period	0.6	69.5	76.77	74

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

..(13)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.02	11.97		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				7.29
Total Depreciation property plant and equipment				7.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	1.54		0
Total disposals and retirements, property, plant and equipment	0	1.54		0
Total increase (decrease) in property, plant and equipment	0.02	10.43		7.29
Property, plant and equipment at end of period	85.05	85.03	74.6	15.55

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

..(14)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.02	11.97
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	7.67		-7.29	-7.67
Total Depreciation property plant and equipment	7.67		-7.29	-7.67
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.01		0	1.53
Total disposals and retirements, property, plant and equipment	0.01		0	1.53
Total increase (decrease) in property, plant and equipment	7.66		-7.27	2.77
Property, plant and equipment at end of period	8.26	0.6	69.5	76.77

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

..(15)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
	Owned assets [Member]			
	Carrying amount [Member]	Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.02	11.97	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1.54	
Total disposals and retirements, property, plant and equipment		0	1.54	
Total increase (decrease) in property, plant and equipment		0.02	10.43	
Property, plant and equipment at end of period	74	85.05	85.03	74.6

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

..(16)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	7.29	7.67		-6.78
Total Depreciation property plant and equipment	7.29	7.67		-6.78
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.01		
Total disposals and retirements, property, plant and equipment	0	0.01		
Total increase (decrease) in property, plant and equipment	7.29	7.66		-6.78
Property, plant and equipment at end of period	15.55	8.26	0.6	16.16

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

..(17)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.48		0	0.48
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-9.64			
Total Depreciation property plant and equipment	-9.64			
Total increase (decrease) in property, plant and equipment	-9.16		0	0.48
Property, plant and equipment at end of period	22.94	32.1	39.16	39.16

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

..(18)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		6.78	9.64	
Total Depreciation property plant and equipment		6.78	9.64	
Total increase (decrease) in property, plant and equipment		6.78	9.64	
Property, plant and equipment at end of period	38.68	23	16.22	6.58

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

..(19)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0.48		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.78	-9.64		
Total Depreciation property plant and equipment	-6.78	-9.64		
Total increase (decrease) in property, plant and equipment	-6.78	-9.16		0
Property, plant and equipment at end of period	16.16	22.94	32.1	39.16

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

..(20)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.48			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6.78	9.64
Total Depreciation property plant and equipment			6.78	9.64
Total increase (decrease) in property, plant and equipment	0.48		6.78	9.64
Property, plant and equipment at end of period	39.16	38.68	23	16.22

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

..(21)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0.48	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-6.78	-9.64	
Total Depreciation property plant and equipment		-6.78	-9.64	
Total increase (decrease) in property, plant and equipment		-6.78	-9.16	
Property, plant and equipment at end of period	6.58	16.16	22.94	32.1

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0.48		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				6.78
Total Depreciation property plant and equipment				6.78
Total increase (decrease) in property, plant and equipment	0	0.48		6.78
Property, plant and equipment at end of period	39.16	39.16	38.68	23

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0.48
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	9.64		-6.78	-9.64
Total Depreciation property plant and equipment	9.64		-6.78	-9.64
Total increase (decrease) in property, plant and equipment	9.64		-6.78	-9.16
Property, plant and equipment at end of period	16.22	6.58	16.16	22.94

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

..(24)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0.48	
Total increase (decrease) in property, plant and equipment		0	0.48	
Property, plant and equipment at end of period	32.1	39.16	39.16	38.68

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

..(25)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0.55
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	6.78	9.64		-0.62
Total Depreciation property plant and equipment	6.78	9.64		-0.62
Total increase (decrease) in property, plant and equipment	6.78	9.64		-0.07
Property, plant and equipment at end of period	23	16.22	6.58	2.01

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

..(26)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.42		0.55	0.42
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.69			
Total Depreciation property plant and equipment	-0.69			
Total increase (decrease) in property, plant and equipment	-0.27		0.55	0.42
Property, plant and equipment at end of period	2.08	2.35	4.46	3.91

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

..(27)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.62	0.69	
Total Depreciation property plant and equipment		0.62	0.69	
Total increase (decrease) in property, plant and equipment		0.62	0.69	
Property, plant and equipment at end of period	3.49	2.45	1.83	1.14

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

..(28)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.55	0.42		0.55
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.62	-0.69		
Total Depreciation property plant and equipment	-0.62	-0.69		
Total increase (decrease) in property, plant and equipment	-0.07	-0.27		0.55
Property, plant and equipment at end of period	2.01	2.08	2.35	4.46

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

..(29)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.42			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.62	0.69
Total Depreciation property plant and equipment			0.62	0.69
Total increase (decrease) in property, plant and equipment	0.42		0.62	0.69
Property, plant and equipment at end of period	3.91	3.49	2.45	1.83

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

..(30)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		14.29	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-3.05	-2.16	
Total Depreciation property plant and equipment		-3.05	-2.16	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3.9	0	
Total disposals and retirements, property, plant and equipment		3.9	0	
Total increase (decrease) in property, plant and equipment		7.34	-2.16	
Property, plant and equipment at end of period	1.14	12.06	4.72	6.88

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

..(31)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	14.29	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3.05
Total Depreciation property plant and equipment				3.05
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.9	0		0
Total disposals and retirements, property, plant and equipment	3.9	0		0
Total increase (decrease) in property, plant and equipment	10.39	0		3.05
Property, plant and equipment at end of period	18.01	7.62	7.62	5.95

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

..(32)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			14.29	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2.16		-3.05	-2.16
Total Depreciation property plant and equipment	2.16		-3.05	-2.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		3.9	0
Total disposals and retirements, property, plant and equipment	0		3.9	0
Total increase (decrease) in property, plant and equipment	2.16		7.34	-2.16
Property, plant and equipment at end of period	2.9	0.74	12.06	4.72

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

..(33)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Owned assets [Member]		
Carrying amount [Member]		Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		14.29	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3.9	0	
Total disposals and retirements, property, plant and equipment		3.9	0	
Total increase (decrease) in property, plant and equipment		10.39	0	
Property, plant and equipment at end of period	6.88	18.01	7.62	7.62

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

..(34)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			Motor vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				14.29
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.05	2.16		-3.05
Total Depreciation property plant and equipment	3.05	2.16		-3.05
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		3.9
Total disposals and retirements, property, plant and equipment	0	0		3.9
Total increase (decrease) in property, plant and equipment	3.05	2.16		7.34
Property, plant and equipment at end of period	5.95	2.9	0.74	12.06

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

..(35)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		14.29	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.16			
Total Depreciation property plant and equipment	-2.16			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		3.9	0
Total disposals and retirements, property, plant and equipment	0		3.9	0
Total increase (decrease) in property, plant and equipment	-2.16		10.39	0
Property, plant and equipment at end of period	4.72	6.88	18.01	7.62

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

..(36)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		3.05	2.16	
Total Depreciation property plant and equipment		3.05	2.16	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		3.05	2.16	
Property, plant and equipment at end of period	7.62	5.95	2.9	0.74

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

..(37)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	14.29	0		14.29
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3.05	-2.16		
Total Depreciation property plant and equipment	-3.05	-2.16		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.9	0		3.9
Total disposals and retirements, property, plant and equipment	3.9	0		3.9
Total increase (decrease) in property, plant and equipment	7.34	-2.16		10.39
Property, plant and equipment at end of period	12.06	4.72	6.88	18.01

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

..(38)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			3.05	2.16
Total Depreciation property plant and equipment			3.05	2.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		3.05	2.16
Property, plant and equipment at end of period	7.62	7.62	5.95	2.9

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

..(39)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]	Office equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.22	0.09	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.09	-0.1	
Total Depreciation property plant and equipment		-0.09	-0.1	
Total increase (decrease) in property, plant and equipment		0.13	-0.01	
Property, plant and equipment at end of period	0.74	0.49	0.36	0.37

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

..(40)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.22	0.09		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.09
Total Depreciation property plant and equipment				0.09
Total increase (decrease) in property, plant and equipment	0.22	0.09		0.09
Property, plant and equipment at end of period	2.36	2.14	2.05	1.87

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

..(41)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.22	0.09
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.1		-0.09	-0.1
Total Depreciation property plant and equipment	0.1		-0.09	-0.1
Total increase (decrease) in property, plant and equipment	0.1		0.13	-0.01
Property, plant and equipment at end of period	1.78	1.68	0.49	0.36

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

..(42)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.22	0.09	
Total increase (decrease) in property, plant and equipment		0.22	0.09	
Property, plant and equipment at end of period	0.37	2.36	2.14	2.05

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

..(43)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0.8
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.09	0.1		-0.2
Total Depreciation property plant and equipment	0.09	0.1		-0.2
Total increase (decrease) in property, plant and equipment	0.09	0.1		0.6
Property, plant and equipment at end of period	1.87	1.78	1.68	1.68

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

..(44)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.11		0.8	1.11
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.74			
Total Depreciation property plant and equipment	-0.74			
Total increase (decrease) in property, plant and equipment	0.37		0.8	1.11
Property, plant and equipment at end of period	1.08	0.71	6.78	5.98

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

..(45)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.2	0.74	
Total Depreciation property plant and equipment		0.2	0.74	
Total increase (decrease) in property, plant and equipment		0.2	0.74	
Property, plant and equipment at end of period	4.87	5.1	4.9	4.16

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

..(46)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.8	1.11		0.8
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.2	-0.74		
Total Depreciation property plant and equipment	-0.2	-0.74		
Total increase (decrease) in property, plant and equipment	0.6	0.37		0.8
Property, plant and equipment at end of period	1.68	1.08	0.71	6.78

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

..(47)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.11			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.2	0.74
Total Depreciation property plant and equipment			0.2	0.74
Total increase (decrease) in property, plant and equipment	1.11		0.2	0.74
Property, plant and equipment at end of period	5.98	4.87	5.1	4.9

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

..(48)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	Leasehold improvements [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	4.16	0	0	0

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

..(49)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	8.34	8.34	8.34	8.34

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

..(50)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Total Depreciation property plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	8.34	8.34	0	0

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

..(51)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	8.34	8.34	8.34

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

..(52)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			Other property, plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0.01
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-2.14
Total Depreciation property plant and equipment	0	0		-2.14
Total increase (decrease) in property, plant and equipment	0	0		-2.13
Property, plant and equipment at end of period	8.34	8.34	8.34	6.04

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

..(53)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.38		0.01	0.38
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.82			
Total Depreciation property plant and equipment	-2.82			
Total increase (decrease) in property, plant and equipment	-2.44		0.01	0.38
Property, plant and equipment at end of period	8.17	10.61	15.21	15.2

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

..(54)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2.14	2.82	
Total Depreciation property plant and equipment		2.14	2.82	
Total increase (decrease) in property, plant and equipment		2.14	2.82	
Property, plant and equipment at end of period	14.82	9.17	7.03	4.21

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

..(55)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.01	0.38		0.01
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.14	-2.82		
Total Depreciation property plant and equipment	-2.14	-2.82		
Total increase (decrease) in property, plant and equipment	-2.13	-2.44		0.01
Property, plant and equipment at end of period	6.04	8.17	10.61	15.21

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

..(56)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.38			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2.14	2.82
Total Depreciation property plant and equipment			2.14	2.82
Total increase (decrease) in property, plant and equipment	0.38		2.14	2.82
Property, plant and equipment at end of period	15.2	14.82	9.17	7.03

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

..(57)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Tools & Equipments and Electrical Installations	Tools & Equipments and Electrical Installations	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.01	0.38	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2.14	-2.82	
Total Depreciation property plant and equipment		-2.14	-2.82	
Total increase (decrease) in property, plant and equipment		-2.13	-2.44	
Property, plant and equipment at end of period	4.21	6.04	8.17	10.61

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

..(58)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Tools & Equipments and Electrical Installations	Tools & Equipments and Electrical Installations		Tools & Equipments and Electrical Installations
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.01	0.38		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2.14
Total Depreciation property plant and equipment				2.14
Total increase (decrease) in property, plant and equipment	0.01	0.38		2.14
Property, plant and equipment at end of period	15.21	15.2	14.82	9.17

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

..(59)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Tools & Equipments and Electrical Installations		Tools Equipments & Electrical Installations	Tools & Equipments and Electrical Installations
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.01	0.38
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2.82		-2.14	-2.82
Total Depreciation property plant and equipment	2.82		-2.14	-2.82
Total increase (decrease) in property, plant and equipment	2.82		-2.13	-2.44
Property, plant and equipment at end of period	7.03	4.21	6.04	8.17

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

..(60)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Tools & Equipments and Electrical Installations	Tools & Equipments and Electrical Installations	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.01		0.38
Total increase (decrease) in property, plant and equipment		0.01		0.38
Property, plant and equipment at end of period	10.61	15.21	15.2	14.82

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

..(61)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	Tools & Equipments and Electrical Installations	Tools & Equipments and Electrical Installations	
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	2.14	2.82	
Total Depreciation property plant and equipment	2.14	2.82	
Total increase (decrease) in property, plant and equipment	2.14	2.82	
Property, plant and equipment at end of period	9.17	7.03	4.21

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Office building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Office building [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(8)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(10)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(11)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(12)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(13)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(14)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No

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

	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (88) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (88)

Disclosure of property, plant and equipment [Text Block]

Title deeds of Immovable Properties

Descriptions	As at 31 March 2022	As at 31 March 2021	As at 1 April 2020
Title deeds held in the name of	DCX Cable Assemblies Private Limited		
Whether title deed holder is a promoter, director or relative of promoter/ director or employee of promoter/ director	N.A.		
Reason for not being held in the name of Company	The name of the company has changed from DCX Cable Assemblies Private Limited to DCX Systems Private Limited w.e.f 03-01-2022. Further the company was converted from private limited to public limited w.e.f. 02-02-2022. However, the title deed are still in the name of DCX Cable Assemblies Private Limited.		

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	-	-
Useful lives or depreciation rates, investment property, cost model	-	-

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		
	31/03/2022	31/03/2021	31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Goodwill at end of period	0	0	0

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

	31/03/2022	31/03/2021	31/03/2020
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Goodwill at end of period	0	0	0

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or amortisation rates, other intangible assets	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
	Intangible assets other than internally generated [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Written Down Value Method	Written Down Value Method
Useful lives or amortisation rates, other intangible assets	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.28	1.39		0.28
Amortisation other intangible assets	-1.58	-0.49		
Total increase (decrease) in Other intangible assets	-1.3	0.9		0.28
Other intangible assets at end of period	0.48	1.78	0.88	9.63

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1.39			
Amortisation other intangible assets			1.58	0.49
Total increase (decrease) in Other intangible assets	1.39		1.58	0.49
Other intangible assets at end of period	9.35	7.96	9.15	7.57

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.28	1.39	
Amortisation other intangible assets		-1.58	-0.49	
Total increase (decrease) in Other intangible assets		-1.3	0.9	
Other intangible assets at end of period	7.08	0.48	1.78	0.88

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.28	1.39		
Amortisation other intangible assets				1.58
Total increase (decrease) in Other intangible assets	0.28	1.39		1.58
Other intangible assets at end of period	9.63	9.35	7.96	9.15

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0.28	1.39
Amortisation other intangible assets	0.49		-1.58	-0.49
Total increase (decrease) in Other intangible assets	0.49		-1.3	0.9
Other intangible assets at end of period	7.57	7.08	0.48	1.78

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.28	1.39	
Total increase (decrease) in Other intangible assets		0.28	1.39	
Other intangible assets at end of period	0.88	9.63	9.35	7.96

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	1.58	0.49	
Total increase (decrease) in Other intangible assets	1.58	0.49	
Other intangible assets at end of period	9.15	7.57	7.08

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

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

[401000] Notes - Biological assets other than bearer plants

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

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

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

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,751.03	5,650.12	8,751.03	5,650.12
Financial assets, at fair value	8,751.03	5,650.12	8,751.03	5,650.12
Description of other financial assets at amortised cost class	Total financial assets	Total financial assets	Total financial assets	Total financial assets

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	694.94	123.14	694.94	123.14
Financial assets, at fair value	694.94	123.14	694.94	123.14
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Trade receivables	Trade receivables

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,883.79	858.83	1,883.79	858.83
Financial assets, at fair value	1,883.79	858.83	1,883.79	858.83
Description of other financial assets at amortised cost class	Cash and cash equivalents	Cash and cash equivalents	Cash and cash equivalents	Cash and cash equivalents

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	6,118.44	4,634.5	6,118.44	4,634.5
Financial assets, at fair value	6,118.44	4,634.5	6,118.44	4,634.5
Description of other financial assets at amortised cost class	Other bank balances	Other bank balances	Other bank balances	Other bank balances

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	53.86	33.65	53.86	33.65
Financial assets, at fair value	53.86	33.65	53.86	33.65
Description of other financial assets at amortised cost class	Other financial assets	Other financial assets	Other financial assets	Other financial assets

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 5,998.24	2,826.92
Financial liabilities, at fair value	5,998.24	2,826.92

Footnotes

(A) Borrowings, Trade payables, Lease liabilities and Other financial liabilities

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

	01/04/2021 to 31/03/2022
Disclosure of financial instruments [TextBlock]	
Disclosure of detailed information about financial instruments [TextBlock]	Textual information (89) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of nature and extent of risks arising from financial instruments [TextBlock]	Textual information (90) [See below]
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (89)

Disclosure of detailed information about financial instruments [Text Block]

(a) Categories of financial instruments -

Particulars	As at 31 March 2022		As at 31 March 2021		As at 01 April 2020		
	Carrying amount	Amortised cost	Carrying amount	Amortised cost	Carrying amount	Fair values FVTPL	Amortised cost
Category		Level 2		Level 2		Level 1	Level 2
Financial assets							
Investments	-	-	-	-	1.19	1.19	-
Trade receivables	694.94	694.94	123.14	123.14	879.71	-	879.71
Cash and cash equivalents	1,883.79	1,883.79	858.83	858.83	564.07	-	564.07
Other bank balances	6,118.44	6,118.44	4,634.50	4,634.50	3,602.17	-	3,602.17
Other financial assets	53.86	53.86	33.65	33.65	36.80	-	36.80
Total financial assets	8,751.03	8,751.03	5,650.11	5,650.11	5,083.94	1.19	5,082.75
Financial liabilities							
Borrowings	4,671.80	4,671.80	1,363.79	1,363.79	1,339.77	-	1,339.77
Trade payables	965.13	965.13	1,297.99	1,297.99	1,506.99	-	1,506.99

Lease liabilities	354.40	354.40	-	-	-	-	-
Other financial liabilities	6.91	6.91	165.14	165.14	6.01	-	6.01
Total financial liabilities	5,998.24	5,998.24	2,826.92	2,826.92	2,852.77	-	2,852.77

(b) Fair value hierarchy:

As per Ind AS 107 "Financial Instrument: Disclosure", fair value disclosures are not required when the carrying amounts reasonably approximate the fair value. As illustrated above, all financial instruments of the company which are carried at amortized cost approximates the fair value (except for which the fair values are mentioned). Investments in mutual funds which are designated at fair value through profit and loss (FVTPL).

Textual information (90)

Disclosure of nature and extent of risks arising from financial instruments [Text Block]

Financial risk management

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors is responsible for developing and monitoring the Company's risk management policies. The board regularly meets to decide its risk management activities.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Company's management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The Board is also assisted by internal audit. Internal audit undertakes both regular and adhoc reviews of risk management controls and procedures, the results of which are reported to the Board of directors.

The Company has exposure to the following risks arising from financial instruments:

- credit risk - see note (a) below
- liquidity risk - see note (b) below
- market risk - see note (c) below

(a) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers.

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk associated with the industry and country in which customers operate.

Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. On account of adoption of Ind AS 109, the Company uses expected credit loss model to assess impairment loss or gain. The Company uses a matrix to compute the expected credit loss allowance for trade receivables. The provision matrix takes into account available external and internal credit risk factors and Company's historical experience for customers.

(i) The company has not made any provision on expected credit loss on trade receivables and other financials assets, based on the management estimates.

(ii) Credit risk on cash and cash equivalents is limited as the Company generally invests in deposits with banks and financial institutions with high credit ratings assigned by domestic credit rating agencies.

(b) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company's treasury department is responsible for liquidity and funding. In addition policies and procedures relating to such risks are

overseen by the management.

The company's principal sources of liquidity are cash and cash equivalents and the cash flow that is generated from the operations.

Particulars	As at 31 March 2022	As at 31 March 2021	As at 01 April 2020
Total current assets (A)	9,236.93	7,766.83	6,812.32
Total current liabilities (B)	7,885.40	7,455.63	6,808.56
Working capital (A-B)	1,351.54	311.20	3.76
Current Ratio:	1.17	1.04	1.00

Following is the Company's exposure to financial liabilities based on the contractual maturity as at reporting date.

	As at 31 March 2022			
	Contractual cash flows			
	Carrying value	Less than 1 year	More than 1 year	Total
Borrowings	5,026.20	4,671.80	354.40	5,026.20
Trade payables	965.13	965.13		965.13
Other liabilities	6.91	6.91	-	6.91

	As at 31 March 2021			
	Contractual cash flows			
	Carrying value	Less than 1 year	More than 1 year	Total
Borrowings	1,363.79	1,363.79	-	1,363.79

Trade payables	1,297.99	1,297.99	-	1,297.99
Other liabilities	165.14	165.14	-	165.14

	As at 01 April 2020			
	Contractual cash flows			
	Carrying value	Less than 1 year	More than 1 year	Total
Borrowings	1,339.77	1,339.77	-	1,339.77
Trade payables	1,506.99	1,506.99	-	1,506.99
Other liabilities	6.01	6.01	-	6.01

(c) Market risk

Market risk is the risk that changes with market prices - such as foreign exchange rates and interest rates, will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

(1) Foreign currency risk :

Foreign currency risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rate. Company transacts business in its functional currency (INR) and in other foreign currencies. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities, where revenue or expense is denominated in a foreign currency.

Following is outstanding foreign currency unhedged exposure :

(i) Financial assets

Financial assets	As at 31 March 2022		As at 31 March 2021		As at 01 April 2020	
	Foreign currency	Equivalent amount in rupees	Foreign currency	Equivalent amount in rupees	Foreign currency	Equivalent amount in rupees

USD						
Trade receivables						
USD	9.03	684.24	1.67	122.27	11.02	830.59
Euro	-	-	-	-	-	-
Advance to suppliers						
USD	2.11	159.87	1.04	76.54	12.59	949.15
Euro	0.01	0.45	-	-	-	-
GBP	0.00	0.32	-	-	-	-
Balance with banks - in EEFC accounts	19.38	1,468.83	9.93	728.97	5.37	404.61
	30.52	2,313.71	12.64	927.78	28.98	2,184.35

Note: Amounts seen as (0.00) are below the disclosure threshold of the company.

(ii) Financial liabilities

Financial liabilities	As at 31 March 2022		As at 31 March 2021		As at 01 April 2020	
	Foreign currency	Equivalent amount in rupees	Foreign currency	Equivalent amount in rupees	Foreign currency	Equivalent amount in rupees
USD						
Trade payable						
USD	12.31	932.78	17.67	1,276.63	19.76	1,489.54

Euro	0.15	12.77	-	-	-	-
Packing credit in foreign currency	61.63	4,671.80	18.38	1,352.11	17.77	1,339.47
Advance from customer	27.95	2,118.96	61.15	4,494.68	51.74	3,900.58
	102.04	7,736.31	97.20	7,123.42	89.27	6,729.59

(iii) Currency wise net exposure (Financial assets - Financial liabilities)

Currency wise net exposure (assets -liabilities)	As at 31 March 2022		As at 31 March 2021		As at 01 April 2020	
Particulars	Foreign currency	Equivalent amount in rupees	Foreign currency	Equivalent amount in rupees	Foreign currency	Equivalent amount in rupees
USD	(71.38)	(5,410.60)	(84.56)	(6,195.64)	(60.29)	(4,545.24)
EUR	(0.15)	(12.32)	-	-	-	-
GBP	0.00	0.32	-	-	-	-
Total	(71.52)	(5,422.60)	(84.56)	(6,195.64)	(60.29)	(4,545.24)

(iv) Sensitivity analysis

	Impact on profit/ equity (1% strengthening)			Impact on profit/ equity (1% weakening)		
	As at 31 March 2022	As at 31 March 2021	As at 01 April 2020	As at 31 March 2022	As at 31 March 2021	As at 01 April 2020
USD	(54.11)	(61.96)	(45.45)	54.11	61.96	45.45
EUR	(0.12)	-	-	0.12	-	-

GBP	0.00	-	-	(0.00)	-	-
Total	(54.23)	(61.96)	(45.45)	54.23	61.96	45.45

(2) Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's debt obligations with floating interest rates. The Company manages its interest rates by selection appropriate type of borrowings and by negotiation with the bankers.

The exposure of the borrowings (long term and short term) to interest rate changes at the end of the reporting period are as follows:

Particulars	As at 31 March 2022	As at 31 March 2021	As at 01 April 2020
Variable rate borrowings	5,026.20	1,363.79	1,339.77
Fixed rate borrowings		-	-
Total borrowings	5,026.20	1,363.79	1,339.77

Sensitivity analysis

Impact on profit before tax /pre- tax equity :

Particulars	As at 31 March 2022	As at 31 March 2021	As at 01 April 2020
Increase by 50 basis points	(25.13)	(6.82)	(6.70)
Decrease by 50 basis points	25.13	6.82	6.70

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

..(1)

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

Classification of non-current investments [Axis]	Investment
	01/04/2021 to 31/03/2022
Non-current investments [Abstract]	
Disclosure of details of non-current investments [Abstract]	
Details of non-current investments [Line items]	
Type of non-current investments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments
Nature of non-current investments	Unquoted
Non-current investments	1
Name of body corporate in whom investment has been made	Raneal Advanced Systems Private Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary
Number of shares of non-current investment made in body corporate	[shares] 1,00,000

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

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	1	0
Aggregate provision for diminution in value of non-current investments	0	0

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-1,340.25	1,139.81
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	-1,340.25	1,139.81
Net cash flows from (used in) investing activities, continuing operations	206.98	210.65
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	206.98	210.65
Net cash flows from (used in) financing activities, continuing operations	3,642.17	-23.37
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	3,642.17	-23.37

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares of Rs 2/- Each
Number of shares authorised	(A) [shares] 12,50,00,000	(B) [shares] 36,50,00,000		(C) [shares] 12,50,00,000
Value of shares authorised	250	50		250
Number of shares issued	[shares] 7,74,00,000	[shares] 35,00,000		[shares] 7,74,00,000
Value of shares issued	154.8	35		154.8
Number of shares subscribed and fully paid	[shares] 7,74,00,000	[shares] 35,00,000		[shares] 7,74,00,000
Value of shares subscribed and fully paid	154.8	35		154.8
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] 7,74,00,000	[shares] 35,00,000		[shares] 7,74,00,000
Total value of shares subscribed	154.8	35		154.8
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 7,74,00,000	[shares] 35,00,000		[shares] 7,74,00,000
Value of shares called	154.8	35		154.8
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	154.8	35		154.8
Par value per share				[INR/shares] 2
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as bonus shares	[shares] 5,80,50,000	[shares] 0		(D) [shares] 5,80,50,000
Number of shares issued as rights	[shares] 2,70,000	[shares] 0		(E) [shares] 2,70,000
Number of shares issued as other preferential allotment	[shares] 1,00,000	[shares] 0		(F) [shares] 1,00,000
Number of other issues of shares	[shares] 1,54,80,000	[shares] 0		(G) [shares] 1,54,80,000
Total aggregate number of shares issued during period	[shares] 7,39,00,000	[shares] 0		[shares] 7,39,00,000
Total increase (decrease) in number of shares outstanding	[shares] 7,39,00,000	[shares] 0		[shares] 7,39,00,000
Number of shares outstanding at end of period	[shares] 7,74,00,000	[shares] 35,00,000	[shares] 35,00,000	[shares] 7,74,00,000
Reconciliation of value of shares outstanding [Abstract]				

Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of bonus issue during period	116.1	0		116.1
Amount of rights issue during period	2.7	0		2.7
Amount of other preferential allotment issue during period	1	0		1
Amount of other issues during period	0	0		0
Total aggregate amount of increase in equity share capital during period	119.8	0		119.8
Total increase (decrease) in share capital	119.8	0		119.8
Equity share capital at end of period	154.8	35	35	154.8
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 17,85,000		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
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] 17,85,000		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Original paid-up value of forfeited shares	0	0		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, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Type of share				Equity Shares of Rs 2/- Each

(A) 125,000,000 Equity Shares of Rs 2/- Each (01 April 2020 & 31 March 2021 : 3,500,000 Equity shares of Rs.10 each) and Preference Shares (150,000 preference shares of Rs.100 each)

(B) 125,000,000 Equity Shares of Rs 2/- Each (01 April 2020 & 31 March 2021 : 3,500,000 Equity shares of Rs.10 each) and Preference Shares (150,000 preference shares of Rs.100 each)

(C) During the year 150,000 fully convertible preference shares of Rs. 100.00 each has been reclassified to 1,500,000 equity shares of Rs. 10.00 each vide Extra Ordinary general meeting dated 24/11/2021 and Authorized capital has been further increased by 100,000,000

equity shares of Rs 2/- each vide Extra ordinary general meeting dated 27/01/2022. With this reclassification the present authorised share capital stands to 125,000,000 equity shares of Rs. 2/- each

(D) Company in their Board of Directors meeting dated 27.01.2022 has approved for issue of Bonus shares in the ratio of 3:1.

(E) Company has issued 270,000 Equity Shares at face value of Rs 10/- with premium Rs. 131/-. (Total Amount Rs 38.07 Mn) on 24.01.2022 on right issue basis.

(F) Company has issued 100,000 Equity shares at face value of Rs 10/- with premium Rs. 131/-. (Total Amount Rs 14.10 Mn) on 20.01.2022 on Preferential allotment basis.

(G) Adjustment for subdivision of shares (Company in their Board of Directors meeting dated 25.01.2022 has approved for Sub-division of its shares from the face value of Rs.10 each to face value of Rs.2 each.)

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Equity Shares of Rs 10/- Each		Preference shares of Rs.100/- each	Preference shares of Rs.100/- each
Number of shares authorised	[shares] 35,00,000		[shares] 0	[shares] 1,50,000
Value of shares authorised	35		0	15
Number of shares issued	[shares] 35,00,000		[shares] 0	[shares] 0
Value of shares issued	35		0	0
Number of shares subscribed and fully paid	[shares] 35,00,000		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	35		0	0
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] 35,00,000		[shares] 0	[shares] 0
Total value of shares subscribed	35		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,00,000		[shares] 0	[shares] 0
Value of shares called	35		0	0
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	35		0	0
Par value per share	[INR/shares] 10		[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called	[INR/shares] 0		[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 as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 35,00,000	[shares] 35,00,000	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of other issues during period	0		0	0

Total aggregate amount of increase in equity share capital during period	0	0	0
Total increase (decrease) in share capital	0	0	0
Equity share capital at end of period	35	35	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company	(A) [shares] 17,85,000	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0
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] 17,85,000	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	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, principal	0	0	0
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
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0
Type of share	Equity Shares of Rs 10/- Each	Preference shares of Rs.100/- each	Preference shares of Rs.100/- each

(A) Shares held by M/s VNG Technology Pvt Ltd

Disclosure of classes of equity share capital [Table]

..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2020
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 0
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	0

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares of Rs 2/- Each	Equity Shares of Rs 10/- Each	Equity Shares of Rs 2/- Each	Equity Shares of Rs 10/- Each
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 Shares of Rs 2/- Each	Equity Shares of Rs 10/- Each	Equity Shares of Rs 2/- Each	Equity Shares of Rs 10/- Each
Name of shareholder			Mr. Dinesh Poonamchand Shah	Mr. Dinesh Poonamchand Shah
Permanent account number of shareholder			AACPS6600E	AACPS6600E
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 0	[shares] 8,04,850
Percentage of shareholding in company			0.00%	23.00%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares of Rs 2/- Each	Equity Shares of Rs 10/- Each	Equity Shares of Rs 2/- Each	Equity Shares of Rs 10/- Each
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 Shares of Rs 2/- Each	Equity Shares of Rs 10/- Each	Equity Shares of Rs 2/- Each	Equity Shares of Rs 10/- Each
Name of shareholder	NCBG Holdings Inc	NCBG Holdings Inc	VNG TECHNOLOGY PRIVATE LIMITED	VNG TECHNOLOGY PRIVATE LIMITED
CIN of shareholder			U31401KA2011PTC061629	U31401KA2011PTC061629
Country of incorporation or residence of shareholder	CAYMAN ISLANDS	CAYMAN ISLANDS	INDIA	INDIA
Number of shares held in company	[shares] 3,43,00,000	[shares] 9,10,000	[shares] 3,43,00,000	[shares] 17,85,000
Percentage of shareholding in company	44.32%	26.00%	44.32%	51.00%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
Name of shareholder [Axis]	Shareholder 4 [Member]		Name of shareholder [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares of Rs 2/- Each	Equity Shares of Rs 10/- Each	Preference shares of Rs.100/- each	Preference shares of Rs.100/- each
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 Shares of Rs 2/- Each	Equity Shares of Rs 10/- Each	Preference shares of Rs.100/- each	Preference shares of Rs.100/- each
Name of shareholder	H S Raghavendra Rao	H S Raghavendra Rao		
Permanent account number of shareholder	AGLPR3257R	AGLPR3257R		
Country of incorporation or residence of shareholder	INDIA	INDIA		
Number of shares held in company	[shares] 74,00,000	[shares] 0		
Percentage of shareholding in company	9.56%	0.00%		

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (91) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of allottees in case of preferential allotment	1	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (91)

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

- Terms / Rights attached to each classes of shares

Rights, preferences and restrictions attached to equity and preference shares

Equity shares

As to dividend	The Shareholders are entitled to receive dividend in proportion to the amount of paid up equity shares held by them. The Company has not declared any dividend during the year.
As to repayment of capital	In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining asset of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.
As to voting	The Company has Equity Shares of Rs. 2.00 each and each holder of the equity share is entitled to one vote per share.

- Promoters Shareholding in the Company is set out below:

	As at 31 March 2022		As at 31 March 2021		As at 1 April 2020	
	Equity shares of Rs 2 each fully paid		Equity shares of Rs 10 each fully paid		Equity shares of Rs 10 each fully paid	
	Number of Shares*	Number of Shares	Number of Shares*	Number of Shares	Number of Shares*	Number of Shares
		%		%		%
Mr. Dinesh Poonamchand Shah	-	0.00%	8,04,850	23.00%	8,04,850	23.00%
M/s NCBG Holdings Inc	3,43,00,000	44.32%	9,10,000	26.00%	9,10,000	26.00%
M/s VNG Technology Pvt Ltd	3,43,00,000	44.32%	17,85,000	51.00%	17,85,000	51.00%

H S Raghavendra Rao	74,00,000	9.56%	-	0.00%	-	0.00%
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* Number of shares is presented as absolute number.

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 354.4	0	(B) 354.4	0
Nature of security [Abstract]				
Nature of security	Textual information (92) [See below]	Textual information (93) [See below]	Textual information (94) [See below]	Textual information (95) [See below]
Terms of repayment of term loans and other loans	Tenure of 60 to 72 Months	Tenure of 60 to 72 Months	Tenure of 60 to 72 Months	Tenure of 60 to 72 Months

Footnotes

(A) Secured Working Capital Term Loan from Bank

(B) Secured Working Capital Term Loan from Bank

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	4,671.8	1,363.79
Nature of security [Abstract]		
Nature of security	For working capital limits charge is created on the entire current assets and movable fixed assets of the company both present and future	For working capital limits charge is created on the entire current assets and movable fixed assets of the company both present and future
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Personal guarantee of Managing Director, Corporate Guarantee from Associate companies	Personal guarantee of Managing Director, Corporate Guarantee from Associate companies
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	4,671.8	1,363.79
Aggregate amount of loans guaranteed by others	4,671.8	1,363.79
Terms of repayment of term loans and other loans	Cash Credit/Overdraft limits are payable on demand, Export credits are for a tenor of 90-180 days. Interest is payable @ LIBOR/SOFRplus 150 to 350 basis points.	Cash Credit/Overdraft limits are payable on demand, Export credits are for a tenor of 90-180 days. Interest is payable @ LIBOR/SOFRplus 150 to 350 basis points.

Textual information (92)**Nature of security**

The Working Capital Term Loan, Loan under ECGL (Emergency Credit Line Guarantee Scheme) Interest @ 7.5% PA with a tenure of 60 to 72 Months and second Charge on movable fixed assets of the company both present and future.

Textual information (93)**Nature of security**

The Working Capital Term Loan, Loan under ECGL (Emergency Credit Line Guarantee Scheme) Interest @ 7.5% PA with a tenure of 60 to 72 Months and second Charge on movable fixed assets of the company both present and future.

Textual information (94)**Nature of security**

The Working Capital Term Loan, Loan under ECGL (Emergency Credit Line Guarantee Scheme) Interest @ 7.5% PA with a tenure of 60 to 72 Months and second Charge on movable fixed assets of the company both present and future.

Textual information (95)

Nature of security

The Working Capital Term Loan, Loan under ECGL (Emergency Credit Line Guarantee Scheme) Interest @ 7.5% PA with a tenure of 60 to 72 Months and second Charge on movable fixed assets of the company both present and future.

[612700] Notes - Income taxes

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

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Deferred tax relating to items credited (charged) directly to equity	-29.96	0		-29.96
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	38.02	5.35	3.48	38.02
Deferred tax liabilities	0	0	0.05	0
Net deferred tax liability (assets)	-38.02	-5.35	-3.43	-38.02
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	38.02	5.35		38.02
Net deferred tax liabilities	0	0		0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	-2.6	-2.16		-2.6
Deferred tax expense (income) recognised in profit or loss	-2.6	-2.16		-2.6
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-2.6	-2.16		-2.6
Deferred tax relating to items credited (charged) directly to equity	-29.96	0		-29.96
Aggregated income tax relating to components of other comprehensive income	-0.11	0.24		-0.11
Total increase (decrease) in deferred tax liability (assets)	-32.67	-1.92		-32.67
Deferred tax liability (assets) at end of period	-38.02	-5.35	-3.43	-38.02
Description of other temporary differences	Net deferred tax liability/(asset)	Net deferred tax liability/(asset)		Net deferred tax liability/(asset)

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Deferred tax relating to items credited (charged) directly to equity		0		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	5.35	3.48	0	0
Deferred tax liabilities	0	0.05	0	0
Net deferred tax liability (assets)	-5.35	-3.43	0	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	5.35		0	0
Net deferred tax liabilities	0		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	-2.16		0	-0.05
Deferred tax expense (income) recognised in profit or loss	-2.16		0	-0.05
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-2.16		0	-0.05
Deferred tax relating to items credited (charged) directly to equity	0			
Aggregated income tax relating to components of other comprehensive income	0.24			
Total increase (decrease) in deferred tax liability (assets)	-1.92		0	-0.05
Deferred tax liability (assets) at end of period	-5.35	-3.43	0	0
Description of other temporary differences	Net deferred tax liability/(asset)		Fair valuation of Mutual funds	Fair valuation of Mutual funds

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

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]	Other temporary differences 2 [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	4.28	2.7	1.08
Deferred tax liabilities	0.05	0	0	0
Net deferred tax liability (assets)	0.05	-4.28	-2.7	-1.08
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		4.28	2.7	
Net deferred tax liabilities		0	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)		-1.58	-1.62	
Deferred tax expense (income) recognised in profit or loss		-1.58	-1.62	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		-1.58	-1.62	
Total increase (decrease) in deferred tax liability (assets)		-1.58	-1.62	
Deferred tax liability (assets) at end of period	0.05	-4.28	-2.7	-1.08
Description of other temporary differences		Excess of depreciation/amortisation on property plant and equipment under income tax act	Excess of depreciation/amortisation on property plant and equipment under income tax act	

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

..(4)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 3 [Member]			Other temporary differences 4 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	2.36	1.68	1.58	1.42
Deferred tax liabilities	0	0	0	0
Net deferred tax liability (assets)	-2.36	-1.68	-1.58	-1.42
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	2.36	1.68		1.42
Net deferred tax liabilities	0	0		0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	-0.57	-0.34		-0.56
Deferred tax expense (income) recognised in profit or loss	-0.57	-0.34		-0.56
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-0.57	-0.34		-0.56
Aggregated income tax relating to components of other comprehensive income	-0.11	0.24		
Total increase (decrease) in deferred tax liability (assets)	-0.68	-0.1		-0.56
Deferred tax liability (assets) at end of period	-2.36	-1.68	-1.58	-1.42
Description of other temporary differences	Gratuity provision	Gratuity provision		Leave encashment

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

..(5)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 4 [Member]		Other temporary differences 5 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0.86	0.82	0	0.11
Deferred tax liabilities	0	0	0	0
Net deferred tax liability (assets)	-0.86	-0.82	0	-0.11
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0.86		0	0.11
Net deferred tax liabilities	0		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	-0.04		0.11	-0.11
Deferred tax expense (income) recognised in profit or loss	-0.04		0.11	-0.11
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-0.04		0.11	-0.11
Total increase (decrease) in deferred tax liability (assets)	-0.04		0.11	-0.11
Deferred tax liability (assets) at end of period	-0.86	-0.82	0	-0.11
Description of other temporary differences	Leave encashment		Bonus	Bonus

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

..(6)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 5 [Member]	Other temporary differences 6 [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Deferred tax relating to items credited (charged) directly to equity		-29.96	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	29.96	0	0
Deferred tax liabilities	0	0	0	0
Net deferred tax liability (assets)	0	-29.96	0	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		29.96	0	
Net deferred tax liabilities		0	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)		0	0	
Deferred tax expense (income) recognised in profit or loss		0	0	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		0	0	
Deferred tax relating to items credited (charged) directly to equity		-29.96	0	
Total increase (decrease) in deferred tax liability (assets)		-29.96	0	
Deferred tax liability (assets) at end of period	0	-29.96	0	0
Description of other temporary differences		MAT Credit	MAT Credit	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	132.02	104.65
Total current tax expense (income) and adjustments for current tax of prior periods	132.02	104.65
Deferred tax expense (income) relating to origination and reversal of temporary differences	-2.59	-2.17
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	(A) 29.96	0
Other components of deferred tax expense (income)	(B) -0.11	0.24
Total tax expense (income)	99.36	102.72
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Income tax relating to components of other comprehensive income [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-0.11	0.24
Total aggregated income tax relating to components of other comprehensive income	-0.11	0.24
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	755.61	398.06
Tax expense (income) at applicable tax rate	264.04	115.92
Tax effect of revenues exempt from taxation	(C) 163.72	12.68
Other tax effects for reconciliation between accounting profit and tax expense (income)	-0.96	-0.52
Total tax expense (income)	99.36	102.72
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	755.61	398.06
Applicable tax rate	34.94%	29.12%
Total average effective tax rate	34.94%	29.12%

Footnotes

- (A) MAT Credit
(B) Tax expenses (OCI)
(C) Effect of exemptions and deductions

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Description of accounting policy for government grants [TextBlock]	Textual information (96) [See below]	

Textual information (96)**Description of accounting policy for government grants [Text Block]**

Grants / subsidies that compensate the Company for expenses incurred are recognised in the Statement of Profit and Loss as other operating income on a systematic basis in the periods in which such expenses are recognised.

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

..(1)

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

Classification of other non-current financial assets others [Axis]	Column1		Column2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	0.73	0.74	0.01	0.05
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security deposits	Security deposits	Other deposits	Other deposits
Other non-current financial assets, others	0.73	0.74	0.01	0.05

Other non-current financial assets, others [Table]

..(2)

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

Classification of other non-current financial assets others [Axis]	Column3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	2.44	2.31
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Fixed deposits with banks with maturity of more than 12 months (Kept as margin money with Banks)	Fixed deposits with banks with maturity of more than 12 months (Kept as margin money with Banks)
Other non-current financial assets, others	2.44	2.31

Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Capital advances [Member]		Advances given suppliers [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0.5	0.5	170.76	78.62
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0.5	0.5	170.76	78.62
Total advance due by directors other officers or others	0.5	0.5	170.76	78.62
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
	Advances given employees [Member]		Prepaid expenses [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0.93	0	14.13	15.4
Nature of other advance	Advance salary	-		
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0.93	0	14.13	15.4
Total advance due by directors other officers or others	0.93	0	14.13	15.4
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
	Deposits with statutory authorities [Member]		Other advances, others [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	13.45	9.04	17.3	0
Nature of other advance	Balances with statutory/government authorities	Balances with statutory/government authorities	Expenses Relating To Public Issue	-
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	13.45	9.04	17.3	0
Total advance due by directors other officers or others	13.45	9.04	17.3	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	694.94	123.14	694.94	123.14
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	694.94	123.14	694.94	123.14
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			694.94	123.14
Total trade receivables due by directors, other officers or others			694.94	123.14
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

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	Column	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	50.68	30.54
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	MEIS incentive receivables	MEIS incentive receivables
Other current financial assets others	50.68	30.54

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	6.49	5.48	0.27	0.28
Provision leave encashment	3.89	2.81	0.17	0.13
Total provisions for employee benefits	10.38	8.29	0.44	0.41
CSR expenditure provision	0	0	0	0
Total provisions	10.38	8.29	0.44	0.41

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]			Raw materials [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	272.51	2,016.76	772.11	272.51
Mode of valuation	Valued at lower of cost and net realisable value	Valued at lower of cost and net realisable value		Valued at lower of cost and net realisable value

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Raw materials [Member]	Work-in-progress [Member]		Finished goods [Member]
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	1,304.33	0	692.46	0
Mode of valuation	Valued at lower of cost and net realisable value	Valued at lower of cost and net realisable value	Valued at lower of cost and net realisable value	Valued at lower of cost and net realisable value

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Finished goods [Member]
	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Classification of inventories [Abstract]	
Classification of inventories [Line items]	
Inventories	19.97
Mode of valuation	Valued at lower of cost and net realisable value

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	Column1		Column2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	1.61	161.01	5.3	4.13
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Accrued expense payable	Accrued expense payable	Employee benefits payable	Employee benefits payable
Other current financial liabilities, others	1.61	161.01	5.3	4.13

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (97) [See below]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (98) [See below]		
Total other non-current financial assets	3.18	3.1	6.22
Advances, non-current	0.5	0.5	0.5
Total other non-current assets	0.5	0.5	0.5
Description of accounting policy for measuring inventories [TextBlock]	Textual information (99) [See below]		
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	0
Other balances with banks	(A) 1,883.79	858.82	564.07
Total balance with banks	1,883.79	858.82	564.07
Cash on hand	0	0.01	0
Total cash and cash equivalents	1,883.79	858.83	564.07
Bank balance other than cash and cash equivalents	(B) 6,118.44	(C) 4,634.5	(D) 3,602.17
Total cash and bank balances	8,002.23	5,493.33	4,166.24
Balances held with banks to extent held as margin money	6,120.88	4,636.81	
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	6,120.88	4,636.81	
Bank deposits with more than 12 months maturity	2.44	2.31	
Total other current financial assets	50.68	30.54	30.58
Advances, current	216.57	103.06	962.49
Total other current assets	216.57	103.06	962.49
Interest accrued on borrowings	0	0	0
Interest accrued on public deposits	0	0	0
Interest accrued others	0	0	0
Unpaid dividends	0	0	0
Unpaid matured deposits and interest accrued thereon	0	0	0
Unpaid matured debentures and interest accrued thereon	0	0	0
Debentures claimed but not paid	0	0	0
Public deposit payable, current	0	0	0
Total other current financial liabilities	6.91	165.14	6.01
Advance received from customers	2,147.31	4,542.94	3,936.65
Total other advance	2,147.31	4,542.94	3,936.65
Taxes payable other tax	(E) 5.85	3.49	9.43
Current liabilities portion of share application money pending allotment	0	0	0
Total other payables, current	5.85	3.49	9.43
Total other current liabilities	2,153.16	4,546.43	3,946.08

Footnotes

(A) Balances with banks - Current accounts

(B) Deposits with original maturity of more than 3 months (Kept as margin money with Banks)

(C) Deposits with original maturity of more than 3 months (Kept as margin money with Banks)

(D) Deposits with original maturity of more than 3 months (Kept as margin money with Banks)

(E) Statutory dues payable

Textual information (97)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

Trade payables

	As at 31 March 2022	As at 31 March 2021	As at 01 April 2020
Total outstanding dues of Micro Enterprises and Small Enterprises (Refer note 35)	452.63	9.96	2.39
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	512.50	1,288.03	1,504.60
	965.13	1,297.99	1,506.99

Notes :

(1) Refer note for related party disclosure.

As at 31 March 2022

Particulars	Outstanding for following periods Particulars from due date of payment					Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	452.63	-	-	-	452.63
(ii) Others	-	512.50	-	-	-	512.50
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
	-	965.13	-	-	-	965.13

As at 31 March 2021

Particulars	Outstanding for following periods Particulars from due date of payment						Total
(i) MSME	-	9.96	-	-	-	9.96	
(ii) Others	-	1,288.03	-	-	-	1,288.03	
(iii) Disputed dues - MSME	-	-	-	-	-	-	
(iv) Disputed dues - Others	-	-	-	-	-	-	
	-	1,297.99	-	-	-	1,297.99	

As at 1 April 2020

Particulars	Outstanding for following periods Particulars from due date of payment						Total
(i) MSME	-	2.39	-	-	-	2.39	
(ii) Others	-	1,504.60	-	-	-	1,504.60	
(iii) Disputed dues - MSME	-	-	-	-	-	-	
(iv) Disputed dues - Others	-	-	-	-	-	-	

	-	1,506.99	-	-	-	1,506.99
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Textual information (98)

Disclosure of notes on trade receivables explanatory [Text Block]

As at 31 March 2022

Particulars	Outstanding for following periods from due date of Payment					
		Less than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years
(i) Undisputed trade receivables - considered good	688.13	-	6.81	-	-	694.94
(ii) Undisputed Trade Receivables - which have significant increase in Credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in Credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
	688.13	-	6.81	-	-	694.94
As at 31 March 2021						
Particulars	Outstanding for following periods from due date of Payment					
		6			More	

	Less than 6 Months	Months-1 Year	1-2 Years	2-3 Years	than 3 Years	Total
(i) Undisputed trade receivables - considered good	9.74	113.40	-	-	-	123.14
(ii) Undisputed Trade Receivables - which have significant increase in Credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in Credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
	9.74	113.40	-	-	-	123.14
As at 01 April 2020						
Particulars	Outstanding for following periods from due date of Payment					
	Less than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed trade receivables - considered good	874.94	4.77	-	-	-	879.71
(ii) Undisputed Trade Receivables - which have significant increase in Credit risk						

(iii) Undisputed Trade Receivables - credit impaired						-
(iv) Disputed Trade Receivables - considered good						-
(v) Disputed Trade Receivables - which have significant increase in Credit risk						-
(vi) Disputed Trade Receivables - credit impaired						-
	874.94	4.77	-	-	-	879.71

Textual information (99)

Description of accounting policy for measuring inventories [Text Block]

- a. Raw Materials, Work in Progress, Finished Goods, Packing Materials, Stores, Spares and Consumables are carried at the lower of cost and net realisable value after providing cost of obsolescence.
- b. In determining the cost of Raw Materials, Packing Materials, Stores, Spares and Consumables, FIFO Method is used. Cost of Inventory comprises of all costs of purchase, duties, taxes (other than those subsequently recoverable from tax authorities) and all other costs incurred in bringing the inventory to their present location and condition.
- c. Cost of Finished Goods includes the cost of Raw Materials, Packing Materials, an appropriate share of fixed and variable production overheads and other costs incurred in bringing the inventories to their present location and condition.
- d. Cost of Stock in Trade procured for specific projects is assigned by specific identification of individual costs of each item.

[401200] Notes - Additional disclosures on balance sheet**Details of disclosures required under MSMED Act 2006 [Table]**

..(1)

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

Micro small medium enterprises [Axis]	MSME	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [Line items]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	(A) 452.63	9.96
Interest due remaining unpaid	0	0
Total principal and interest due remaining unpaid	452.63	9.96
Amount of interest paid under MSMED Act 2006	0	0
Amount of payments made to supplier beyond due date during year	0	0
Amount of interest due and payable for period	0	0
Amount of interest accrued and remaining unpaid at end of accounting year	0	0
Amount of further interest due and payable even in succeeding year	0	0
Maximum amount outstanding for period from micro small medium enterprises	0	0
Name supplier being micro small medium enterprises	Various	Various

Footnotes

(A) Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (100) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Guarantees	(A) 4,807.93	4,104.73	
Total contingent liabilities	4,807.93	4,104.73	
Classification of commitments [Abstract]			
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0	
Total commitments	0	0	
Total contingent liabilities and commitments	4,807.93	4,104.73	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of dividends proposed to be distributed to preference shareholders	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Arrears of fixed cumulative dividends on preference shares	0	0	
Percentage of proposed dividend	0.00%	0.00%	
Details of disclosures required under MSMED Act 2006 [Abstract]			
Principal and interest due remaining unpaid [Abstract]			
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	44.32%	26.00%	
Value of share capital held by foreign company	68.6	9.1	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	52.17	0	
Share application money paid during year	1	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	1	0	
Number of person share application money received during year	1	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Disclosure of whether all assets and liabilities are registered with company	(B) No	Yes	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			

Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company	1,175.97	467.86	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	1	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	2,865.82	4,303	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	
Number of shareholders to whom shares are allotted under private placement during period	0	0	

Footnotes

(A) Bank guarantees

(B) The name of the company has changed from DCX Cable Assemblies Private Limited to DCX Systems Private Limited w.e.f 03-01-2022. Further the company was converted from private limited to public limited w.e.f. 02-02-2022. However, the title deed are still in the name of DCX Cable Assemblies Private Limited.

Textual information (100)

Disclosure of additional balance sheet notes explanatory [Text Block]

- Ratios as per the Schedule III requirements

(a) Current Ratio = Current Assets divided by Current Liabilities

Particulars	As at 31 March 2022	As at 31 March 2021
Current Assets	9,236.93	7,766.83
Current Liabilities	7,885.40	7,455.63
Ratio (Times)	1.17	1.04
% Change from previous period / year	12.45%	

(b) Debt Equity ratio = Total debt divided by Total equity where total debt refers to sum of current & non current borrowings

Particulars	As at 31 March 2022	As at 31 March 2021
Total Debt	5,026.20	1,363.79
Total Equity	1,175.97	467.86
Ratio (Times)	4.27	2.91
% Change from previous period / year	-46.63%	

Due to increase in sales the requirement of working capital has increased proportionately

(c) Debt Service Coverage Ratio (DSCR) = Earnings available for debt services divided by Total interest and principal repayments

Particulars	As at 31 March 2022	As at 31 March 2021
Profit for the year	656.14	

Add: Non cash operating expenses and finance cost		
Depreciation and amortisation expense	21.75	
Finance costs	113.22	
Earnings available for debt services	791.11	
Interest cost on borrowings	72.40	
Principal repayments (including certain prepayments)		
Total Interest and principal repayments	72.40	
Ratio (Times)	10.93	
% Change from previous period / year		

(d) Return on Equity Ratio / Return on Investment Ratio = Net profit after tax divided by Equity

Particulars	As at 31 March 2022	As at 31 March 2021
Profit for the year	656.14	295.58
Total Equity	1,175.97	467.86
Ratio	55.80%	63.18%
% Change from previous period / year	-11.68%	

(e) Inventory Turnover Ratio = Cost of Material Consumed plus Changes in Inventory divided by Closing Inventory

Particulars	As at 31 March 2022	As at 31 March 2021
Cost of materials consumed	10,005.85	6,184.69

Closing Inventory	272.51	2,016.76
Inventory Turnover Ratio	36.72	3.07
% Change from previous period / year	1097.32%	

When compared to the previous year, the company has converted all the inventory into sales. Hence the inventory turnover ratio has increased

(f) Trade Receivables Turnover ratio = Credit sales divided by Closing Trade Receivables

Particulars	As at 31 March 2022	As at 31 March 2021
Credit Sales	10,994.12	6,383.32
Closing Trade Receivables	694.94	123.14
Trade Receivable Turnover Ratio	15.82	51.84
Ratio (Days)	23.07	7.04
% Change from previous period / year	227.67%	

Turnover over in March 2022 was Rs. 204.87 crores, hence the ratio has reduced when compared to the previous year.

(g) Trade payables turnover ratio = Cost of Material Consumed divided by closing trade payables

Particulars	As at 31 March 2022	As at 31 March 2021
Cost of Material Consumed	9,293.43	6,604.35
Closing Trade Payables	965.13	1,297.99
Trade Payables Turnover Ratio	9.63	5.09
Ratio (Days)	37.91	71.74
% Change from previous period / year	-47.16%	

Terms of payment to suppliers for Majority of the sales is against advance. Hence the ratio has increased

(h) Net capital Turnover Ratio = Revenue from Operations divided by Net Working capital whereas net working capital = current assets - current liabilities

Particulars	As at 31 March 2022	As at 31 March 2021
Revenue from operations	11,022.73	6,411.63
Net Working Capital	6,023.33	1,674.99
Ratio (Times)	1.83	3.83
% Change from previous period / year	-52.19%	

Requirement of working capital increased as the sales in the last quarter was Rs. 371.48 crores and the collections of those receivables was in the next quarter

(i) Net profit ratio = Net profit after tax divided by Revenue from operations.

Particulars	As at 31 March 2022	As at 31 March 2021
Profit for the year	656.14	295.58
Revenue from operations	11,022.73	6,411.63
Ratio (%)	5.95	4.61
% Change from previous period / year	29.12%	

Increase in sales has resulted in higher profits after tax for the company.

(j) Return on Capital employed (ROCE) = (EBIT) divided by Capital Employed

Particulars	As at 31 March 2022	As at 31 March 2021
Profit/(Loss) Before Tax (A)	755.61	398.06

Forex Loss (B)	168.82	-
Other Income (C)	220.61	420.79
Finance Costs* (D)	113.22	99.22
Net Income before Interest (D) = (A)+(B)- (C) +(D)	817.04	76.49
Total Assets (E)	9,426.15	7,931.78
Current Liabilities (F)	3,213.60	6,091.84
Current Investments (G)	-	-
Capital Employed (H)=(E)-(F)-(G)	6,212.55	1,839.94
Ratio (D)/(H) (%)	13.15%	4.16%
Change in basis points (bps) from previous period / year	-86.85%	

Increased capital employed has resulted in crease in ROCE when compared to previous year

- Previous year's figures have been regrouped/reclassified wherever necessary to conform current year's presentation.

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022
Disclosure of revenue [TextBlock]	Textual information (101) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (102) [See below]

Textual information (101)

Disclosure of revenue [Text Block]

Revenue from contracts with customers

(a) Reconciliation of revenue recognised with the contracted price is as follows:

Particulars	As at 31 March 2022	For the year ended 31 March 2021
Gross Sales (Contracted Price)	10,997.82	6,394.12
Reductions towards variable consideration (Discount & Delayed Delivery Charges)	(3.70)	(10.80)
Revenue recognised	10,994.12	6,383.32

The Company derives its revenue from contracts with customers for the transfer of goods and services at a point in time and over the period in the following major product lines. The disclosure of revenue by product line is consistent with the revenue information that is disclosed for each reportable segment under Ind AS 108.

Sr. No	Item description
1	Transmission receiver group modules, Missile switching units, Power supplies, filters, transmitter modules, receiver modules
2	Cable & Wire harness assemblies
3	Electronic & Electro mechanical components

(b) Recognition of revenue as per IND AS 115

Particulars	As at 31 March 2022	For the year ended 31 March 2021
Revenue recognised at point in time	10,976.66	6,378.72
Revenue recognised over the period	17.46	4.60

Total	10,994.12	6,383.32
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(c) Revenue from products:

Country / Region	As at 31 March 2022	For the year ended 31 March 2021
Exports	6,116.94	3,801.16
Deemed Exports	4,844.46	2,574.72
Domestic	15.26	2.84
Total revenue	10,976.66	6,378.72

Textual information (102)

Description of accounting policy for recognition of revenue [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, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Revenue from sale of goods is recognized, when the control is transferred to the buyer, as per the terms of the contracts and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods.

Export incentives under various schemes notified by the government are recognised when no significant uncertainties as to the amount of consideration that would be derived and that the Company will comply with the conditions associated with the grant and ultimate collection exist.

Interest income or expense is recognised using the effective interest rate method. The "effective interest rate" is the rate that exactly discounts estimated future cash receipts or payments through the expected life of the financial instrument to:

- the gross carrying amount of the financial asset; or

- the amortised cost of the financial liability.

[612400] Notes - Service concession arrangements

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

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

[612000] Notes - Construction contracts

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

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

[612600] Notes - Employee benefits**Disclosure of sensitivity analysis for actuarial assumptions [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Actuarial assumptions [Axis]	Actuarial assumption of discount rates [Member]		Actuarial assumption of expected rates of salary increases [Member]	
Defined benefit plans categories [Axis]	Funded		Funded	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Description of type of plan	Gratuity	Gratuity	Gratuity	Gratuity
Percentage of reasonably possible increase in actuarial assumption	1.00%	1.00%	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-0.79	-0.61	0.77	0.57
Percentage of reasonably possible decrease in actuarial assumption	1.00%	1.00%	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	0.97	0.74	-0.67	-0.52

Disclosure of sensitivity analysis for actuarial assumptions [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Actuarial assumptions [Axis]	Other material actuarial assumptions [Member]	
Defined benefit plans categories [Axis]	Funded	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]		
Disclosure of sensitivity analysis for actuarial assumptions [Line items]		
Description of type of plan	Gratuity	Gratuity
Percentage of reasonably possible increase in actuarial assumption	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	(A) -0.18	-0.05
Percentage of reasonably possible decrease in actuarial assumption	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	(B) 0.21	0.06

Footnotes

(A) Delta effect of 1% change in rate of employee turnover

(B) Delta effect of 1% change in rate of employee turnover

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]			Plan assets [Member]
Defined benefit plans categories [Axis]	Funded			Funded
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity	Gratuity		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	1.02	0.8		
Interest expense (income), net defined benefit liability (assets)	0.39	0.38		
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-0.94	0		
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-0.94	0		
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	0	0		0.74
Total contributions to plan, net defined benefit liability (assets)	0	0		0.74
Payments from plan, net defined benefit liability (assets)	0.74	0.28		-0.74
Payments in respect of settlements, net defined benefit liability (assets)	0.74	0.28		-0.74
Increase (decrease) through other changes, net defined benefit liability (assets)	(A) -0.61	-0.81		
Total increase (decrease) in net defined benefit liability (assets)	1	0.09		0
Net defined benefit liability (assets) at end of period	6.76	5.76	5.67	0

(A) Actuarial (Gains)/Losses on Obligations Due to Experience

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

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Plan assets [Member]	
Defined benefit plans categories [Axis]	Funded	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]		
Contributions to plan, net defined benefit liability (assets) [Abstract]		
Contributions to plan by employer, net defined benefit liability (assets)	0.28	
Total contributions to plan, net defined benefit liability (assets)	0.28	
Payments from plan, net defined benefit liability (assets)	-0.28	
Payments in respect of settlements, net defined benefit liability (assets)	-0.28	
Total increase (decrease) in net defined benefit liability (assets)	0	
Net defined benefit liability (assets) at end of period	0	0

Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Funded	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	6.76	5.76
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	-6.76	-5.76
Actuarial assumption of discount rates	7.28%	6.81%
Actuarial assumption of expected rates of salary increases	10.00%	8.00%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (103) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		
Disclosure of sensitivity analysis for actuarial assumptions [TextBlock]		

Textual information (103)

Disclosure of employee benefits [Text Block]

Details of employee benefits as required by Ind-AS 19 - "Employee benefits are as under":

(i) Defined contribution plan - Provident fund and other funds

The company has recognized following amounts in the profit & loss account for the year/ period:

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Provident fund		
Employer's Contribution	3.47	2.63
Administration charges	0.23	0.18
Employer's Contribution to ESI (Employee State Insurance)	0.30	0.22
	4.00	3.03

(ii) Defined benefit plan

1) The defined benefit plan comprises gratuity, which is funded.

2) Actuarial gains and losses in respect of defined benefit plans are recognized in the Other Comprehensive Income (OCI).

The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972.

These defined benefit plans expose the Company to actuarial risks, such as longevity risk and interest rate risk.

The following tables summarise the components of net benefit expense recognised in the statement of profit and loss, the funded status and amounts recognised in balance sheet for the plan.

Changes in the present value of the defined benefit obligation are as follows :

Particulars	As at 31 March 2022	As at 31 March 2021
Present Value of Benefit Obligation at the Beginning of the Period	5.76	5.67

Interest cost	0.39	0.38
Current service cost	1.02	0.80
Benefits paid	(0.74)	(0.28)
Actuarial (Gains)/Losses on Obligations	-	
- Due to Change in Financial Assumptions	0.94	-
- Due to Change in Demographic Assumptions	-	-
- Due to Experience	(0.61)	(0.81)
Present value of obligation at the end of the period / year	6.76	5.76

Changes in the fair value of plan assets are as follows:

Particulars	As at 31 March 2022	As at 31 March 2021
Fair value of plan assets at the beginning of the period / year		
Interest income		-
Contributions	0.74	0.28
Mortality charges and taxes		-
Benefits paid	(0.74)	(0.28)
Return on plan assets, excluding amount recognized in Interest Income - Gain / (Loss)		-
Fair value of Plan assets at end of the period / year	-	-

Net interest cost for current period

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Interest Cost	0.39	0.38
Interest Income	-	-
Net Interest Cost for Current Period	0.39	0.38

Net employee benefit expense on account of gratuity recognised in employee benefit expenses

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Current service cost	1.02	0.80
Net interest (Income)/ Expense	0.39	0.38
Net benefit expense	1.41	1.18

Amount recognised in the statement of other comprehensive income

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Re-measurement for the year - obligation (gain) / loss	(0.32)	0.82
Re-measurement for the year - plan assets (gain) / loss	-	-
Total re-measurements cost / (credit) for the period / year recognised in other comprehensive income	(0.32)	0.82

Net Defined Benefit Liability/(Asset) for the period / year

Particulars	As at 31 March 2022	As at 31 March 2021
Defined Benefit Obligation	6.76	5.76

Fair value of plan assets	-	-
Closing net defined benefit liability/(asset)	6.76	5.76

Particulars	As at 31 March 2022	As at 31 March 2021
Current	0.27	0.28
Non-Current	6.49	5.48

The principal assumptions used in determining gratuity obligations for the Company's plan are shown below:

Assumptions

Particulars	As at 31 March 2022	As at 31 March 2021
	%	%
Mortality table	100% of IALM 2012-14	Indian Assured Lives Mortality (2006-08) Ultimate
Discount rate	7.28%	6.81%
Rate of increase in compensation levels	10.00%	8.00%
Withdrawal rate #		
Age up to 30 years	5.00%	5.00%
Age 31 - 40 years	5.00%	5.00%
Age 41 - 50 years	5.00%	5.00%
Age above 50 years	5.00%	5.00%

A quantitative sensitivity analysis for significant assumption as at 31 March 2022 is as shown below:

Assumptions	Defined benefit obligation	
	As at 31 March 2022	
	Increase by 100 basis points	Decrease by 100 basis points
Delta effect of 1% change in rate of discounting	(0.79)	0.97
Delta effect of 1% change in rate of salary increase	0.77	(0.67)
Delta effect of 1% change in rate of employee turnover	(0.18)	0.21

A quantitative sensitivity analysis for significant assumption as at 31 March 2021 is as shown below:

Assumptions	Defined benefit obligation	
	As at 31 March 2021	
	Increase by 100 basis points	Decrease by 100 basis points
Delta effect of 1% change in rate of discounting	(0.61)	0.74
Delta effect of 1% change in rate of salary increase	0.57	(0.52)
Delta effect of 1% change in rate of employee turnover	(0.05)	0.06

Sensitivity analysis indicates the influence of a reasonable change in certain significant assumptions on the outcome of the Present value of obligation and aids in understanding the uncertainty of reported amounts. Sensitivity analysis is done by varying one parameter at a time and studying its impact.

Expected future benefit payments

The following benefit payments, for each of the next five years and the aggregate five years thereafter, are expected to be paid:

Duration of defined benefit payments	31 March 2022	31 March 2021

1st Following Year	0.27	0.28
2nd Following Year	0.29	0.29
3rd Following Year	0.29	0.30
4th Following Year	0.32	0.30
5th Following Year	0.33	0.31
After 5th Year	21.69	14.60

[612800] Notes - Borrowing costs

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

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

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	Director1	Director2	Director3	Director4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	(A) SANKARAKRISHNAN RAMALINGAM	(B) RAGHAVENDRA RAO HOSAKOTE SHAMARAO	(C) LATHIKA SIDDHARTH PAI	(D) PANCHANGAM NAGASHAYANA
Director identification number of key managerial personnel or director	00078459	00379249	00420102	00907296
Permanent account number of key managerial personnel or director	ADYPR6394R	AGLPR3257R	AKCPP6468M	AAIPN8330N
Date of birth of key managerial personnel or director	15/06/1961	07/04/1969	09/11/1966	20/05/1968
Designation of key managerial personnel or director	Whole Time Director	Managing Director	(E) Independent Director	Independent Director
Qualification of key managerial personnel or director	Graduate in Science and also as a Certified Associate of The Indian Institute of Bankers	Honorary doctorate in business management by the International Peace University, Germany	Rochester Institute of Technology-Master's degree	Bachelor of Engineering Degree in Electronics and Communication from PDA College of Engineering - Gulbarga
Shares held by key managerial personnel or director	[shares] 0	[shares] 74,00,000	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0.53	29.2	0	0
Gross salary to key managerial personnel or director	0.53	29.2	0	0
Sitting fees key managerial personnel or director			0.1	0.1
Other compensation key managerial personnel or director	(F) 1.25			
Total key managerial personnel or director remuneration	1.78	29.2	0.1	0.1

Footnotes

(A) The Company has appointed Mr. Sankar Krishnan Ramalingam (DIN: 00078459) as Whole- Time Director and Key Managerial Personnel (KMP) of the Company w.e.f. 28.01.2022

(B) Dr. Raghavendra Rao Hosakote Shamarao appointed as Managing Director of the Company for a period of 5 years with effect from 27.06.2021, ratified from additional director to director w.e.f July 20, 2021 and further appointed as the Chairman of the Board with effect from February 11, 2022.

(C) Mrs. Lathika Siddharth Pai (DIN: 00420102) was appointed as a Woman Independent Director of the Company with effect from 02.02.2022

(D) The Company has appointed Mr. Panchangam Nagashayana (DIN: 00907296) as an Independent Director of the Company w.e.f. 28.01.2022

(E) Women independent director

(F) Professional Fee

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 Millions of INR

Key managerial personnels and directors [Axis]	Director5	Director6	Director7	KMP1
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	(A) KALYANASUNDARAM CHANDRASEKARAN	NEAL JEREMY CASTLEMAN	(B) SURESH BABU ANAND	(C) KRISHNABHAGAWAN SRINIVASA RANGA
Director identification number of key managerial personnel or director	00936289	05159412	09200071	
Permanent account number of key managerial personnel or director	AADPC7596C		AMGPA1273M	AALPR6078A
Date of birth of key managerial personnel or director	18/02/1962	01/04/1949	08/04/1985	17/02/1968
Designation of key managerial personnel or director	Independent Director	Director	Director	CFO
Qualification of key managerial personnel or director	Member of the Institute of Chartered Accountants of India and The Institute of Cost and Management Accountants of India	Graduated in Chemical Engineering from the University of Southern California in the year 1971	Diploma in electronics and communications engineering from J.S.S. Polytechnic, Mahavidyapeetha	Chartered accountant, bachelor's degree in science from Bangalore University.
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	1.73	1.26
Gross salary to key managerial personnel or director	0	0	1.73	1.26
Sitting fees key managerial personnel or director	0.1			
Total key managerial personnel or director remuneration	0.1	0	1.73	1.26

Footnotes

(A) The Company has appointed Mr. Kalyanasundaram Chandrasekaran (DIN: 00936289) as Independent Director of the Company w.e.f. 28.01.2022

(B) Mr. Suresh Babu Anand (DIN: 09200071) has resigned from the position of Directorship of the Company with effect from 28.01.2022.

(C) Mr. Ranga KS has been appointed as Chief Financial Officer as Key Managerial Personnel of the Company w.e.f December 22, 2021.

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)

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

Key managerial personnels and directors [Axis]	KMP2
	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]	
Name of key managerial personnel or director	(A) NAGARAJ RADHAKRISHNA DHAVASKAR
Permanent account number of key managerial personnel or director	ARDPN1263A
Date of birth of key managerial personnel or director	25/07/1990
Designation of key managerial personnel or director	Company Secretary
Qualification of key managerial personnel or director	Textual information (104) [See below]
Shares held by key managerial personnel or director	[shares] 0
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	0.35
Gross salary to key managerial personnel or director	0.35
Total key managerial personnel or director remuneration	0.35

Footnotes

(A) Mr. Nagaraj Radhakrishna Dhavaskar has been appointed as Company Secretary, Legal and Compliance Officer as Key Managerial Personnel of the Company w.e.f December 01, 2021.

Textual information (104)**Qualification of key managerial personnel or director**

An associate of the Institute of Company Secretaries of India, Master's degree in commerce and Bachelor's degree in business management from Mangalore University, Bachelor's degree in law from Sagar Gangotri College of Law, Karnataka State Law University and has been enrolled as an advocate with the Karnataka State Bar Council.

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table] ..(1)**

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

Maturity [Axis]	Not later than one year [Member]	
	31/03/2022	31/03/2021
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0
Minimum lease payments payable under non-cancellable operating lease	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

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

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

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

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

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	Column	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	28.61	28.31
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	MEIS incentive received	MEIS incentive received
Miscellaneous other operating revenues	28.61	28.31

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (105) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	10,976.66	6,378.72
Revenue from sale of services	17.46	4.6
Other operating revenues	28.61	28.31
Other operating revenues	28.61	28.31
Total revenue from operations other than finance company	11,022.73	6,411.63
Total revenue from operations	11,022.73	6,411.63
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	28.61	28.31
Total other operating revenues	28.61	28.31
Total other operating revenues	28.61	28.31
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	28.61	28.31
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	220.24	223.96
Total interest income on current investments	220.24	223.96
Total interest income	220.24	223.96
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	0	196.05
Total net gain/loss on foreign currency fluctuations treated as other income	0	196.05
Miscellaneous other non-operating income	0.37	0.78
Total other non-operating income	0.37	196.83
Total other income	220.61	420.79
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	72.4	47.39
Total interest expense non-current loans	72.4	47.39
Interest expense current loans [Abstract]		
Interest expense current loans, banks	0.71	0
Total interest expense current loans	0.71	0
Total interest expense	73.11	47.39
Other borrowing costs	(A) 40.11	51.83
Total finance costs	113.22	99.22
Employee benefit expense [Abstract]		
Salaries and wages	45.4	34.63
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	31.46	16.29
Total remuneration to directors	31.46	16.29
Total managerial remuneration	31.46	16.29
Employee medical insurance expenses	0.42	0.17

Gratuity	2.48	1.18
Staff welfare expense	6.89	2.52
Total employee benefit expense	86.65	54.79
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	20.17	23.82
Amortisation expense	1.58	0.49
Total depreciation, depletion and amortisation expense	21.75	24.31
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	2.61	2.31
Rent	0	0
Repairs to building	0.97	0.11
Repairs to machinery	1.47	0.85
Insurance	3.43	1.3
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	5.33	3.93
Total rates and taxes excluding taxes on income	5.33	3.93
Telephone postage	(B) 0.53	0.53
Printing stationery	0.33	0.29
Travelling conveyance	2.63	0.45
Legal professional charges	36.06	25.32
Directors sitting fees	0.3	0
Advertising promotional expenses	0.99	0.13
Cost transportation [Abstract]		
Cost freight	11.7	11.48
Cost loading and unloading	(C) 6.01	6.04
Total cost transportation	17.71	17.52
Cost water charges	0.53	0.36
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	0.7	0.7
Total payments to auditor	0.7	0.7
CSR expenditure	4.33	0.55
Miscellaneous expenses	(D) 182.33	17
Total other expenses	260.25	71.35
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	132.02	104.65
MAT credit recognised during year	29.96	0
Total current tax	102.06	104.65

Footnotes

(A) Bank charges and Other borrowing costs

(B) Communication expenses

(C) Wages and labour charges

(D) Net loss on foreign currency translation, Others expenses and Income / (loss) arising from fair valuation of assets through profit & loss (Excluding CSR Expenses)

Textual information (105)

Subclassification and notes on income and expense explanatory [Text Block]

Cost of materials consumed	For the year ended 31 March 2022	For the year ended 31 March 2021
Opening Stock	1,304.33	479.34
Import purchases	1,770.47	1,086.60
Local purchases	6,491.14	6,342.74
Closing Stock	272.51	1,304.33
	9,293.43	6,604.35

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (106) [See below]		
Cash and cash equivalents cash flow statement	8,002.23	5,493.33	4,166.24
Other differences to cash and cash equivalents in statement of cash flows	(A) 6,118.44	4,634.5	3,602.17
Cash and cash equivalents	1,883.79	858.83	564.07
Income taxes paid (refund), classified as operating activities	126.03	31.84	
Total income taxes paid (refund)	126.03	31.84	

Footnotes

(A) Bank balances other than Cash and cash equivalents

Textual information (106)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

Statement of cash flows is prepared in accordance with the indirect method prescribed in the relevant IND AS. For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, cheques and drafts on hand, deposits held with Banks, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and book overdrafts. However, Book overdrafts are to be shown within borrowings in current liabilities in the balance sheet for the purpose of presentation.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-0.11	0.24
Total aggregated income tax relating to components of other comprehensive income	-0.11	0.24
Changes in inventories of finished goods	19.97	129.36
Changes in inventories of work-in-progress	692.46	-549.02
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	712.43	-419.66
Exceptional items before tax	0	0
Tax effect of exceptional items	0	0
Total exceptional items	0	0
Domestic sale manufactured goods	15.26	2.84
Total domestic turnover goods, gross	15.26	2.84
Export sale manufactured goods	(A) 10,961.4	6,375.88
Total export turnover goods, gross	10,961.4	6,375.88
Total revenue from sale of products	10,976.66	6,378.72
Domestic revenue services	17.46	4.6
Total revenue from sale of services	17.46	4.6
Expenditure on corporate social responsibility activities as per guidelines	4.33	0.55
Gross value of transaction with related parties	2,865.82	4,303
Bad debts of related parties	0	0

Footnotes

(A) Exports and Deemed Exports

[611200] Notes - Fair value measurement

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

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

[613300] Notes - Operating segments

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]	Textual information (107) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (107)**Disclosure of entity's operating segments [Text Block]**

The Company is exclusively engaged in the business of manufacturing of electronic sub-systems and cable harness for both international and domestic aerospace and defence sector. These in the context of the Ind AS 108 Operating Segment, are considered to constitute one single primary segment.

[610700] Notes - Business combinations

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

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

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	Subsidiary
	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	RANEAL ADVANCED SYSTEMS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA
CIN of subsidiary company	U31900KA2022PTC157486
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No
Reason if no filing has been made by subsidiary	Under Process
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	03/02/2022
End date of accounting period of subsidiary	31/03/2022
Percentage of shareholding in subsidiary	100.00%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	-
Share capital of subsidiary	1
Reserves and surplus of subsidiary	-0.05
Total assets of subsidiary	1.01
Total liabilities of subsidiary	1.01
Investment of subsidiary	0
Turnover of subsidiary	0
Profit before tax of subsidiary	-0.06
Provision for tax of subsidiary	-0.01
Profit after tax of subsidiary	-0.05
Proposed dividend of subsidiary	0
Name of subsidiary	RANEAL ADVANCED SYSTEMS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA
CIN of subsidiary company	U31900KA2022PTC157486

Details of subsidiaries which are yet to commence operations [Table]

..(1)

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

Subsidiaries which are yet to commence operations [Axis]	Subsidiary
	01/04/2021 to 31/03/2022
Details of subsidiaries which are yet to commence operations [Abstract]	
Details of subsidiaries which are yet to commence operations [LineItems]	
Name of subsidiary which is yet to commence operations	RANEAL ADVANCED SYSTEMS PRIVATE LIMITED
Country of incorporation or residence of subsidiary which is yet to commence operations	INDIA
CIN of subsidiary company which is yet to commence operations	U31900KA2022PTC157486

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	No
Number of subsidiary companies	1	
Whether company has subsidiary companies which are yet to commence operations	Yes	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	Subsidiary
	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	RANEAL ADVANCED SYSTEMS PRIVATE LIMITED
CIN of subsidiary company	U31900KA2022PTC157486
Country of incorporation or residence of subsidiary	INDIA
Proportion of ownership interest in subsidiary	100.00%
Proportion of voting rights held in subsidiary	100.00%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Method used to account for investments in subsidiaries	Cost Method	-

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

..(1)

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

Categories of related parties [Axis]	Parent [Member]	Key management personnel of entity or parent [Member]		
	Related18	Related4		Related5
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	VNG TECHNOLOGY PRIVATE LIMITED	Mr. H. S. Raghavendra Rao	Mr. H. S. Raghavendra Rao	Mr. Anand S
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party		AGLPR3257R	AGLPR3257R	AMGPA1273M
CIN of related party	U31401KA2011PTC061629			
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Description of nature of related party relationship	Holding company	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	0	(A) 29.2	(B) 8.88	(C) 1.73
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions		0.67	1.11	0.12
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Salary

(B) Salary

(C) Salary

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	Related6	Related7	Related8	Related9
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr.R.Sankarakrishnan	Ravi Kumar E	K R Premkumar	Ranga K S
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADYPR6394R	AIZPR3999N	AAYPK4458J	AALPR6078A
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	(A) 1.78	(B) 3.6	(C) 3.81	(D) 1.26
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.16	0.2	0	0.17
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Professional Fee and Salary

(B) Salary

(C) Salary

(D) Salary

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	Related10	Related11	Related11	Related12
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ShivaKumara R	Prasanna Kumar T S	Prasanna Kumar T S	Nagaraj Dhavaskar R
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	CIXPS2307F	BKBPP4511K	BKBPP4511K	ARDPN1263A
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	(A) 1.88	(B) 2.7	(C) 2.51	(D) 0.35
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.26	0.19	0.14	0.08
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Salary
 (B) Salary
 (C) Salary
 (D) Salary

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	Related party [Axis]	Related13	Related14	Related15
		01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Pramod. B	G S Manjunath	G S Manjunath	Kiran Kumar K S
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AMTPB6397E	APUPG3977M	APUPG3977M	BRVPK1210M
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	(A) 1.3	(B) 1.38	(C) 1.27	(D) 1.4
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.16	0.1	0.08	0.13
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Salary
 (B) Salary
 (C) Salary
 (D) Salary

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	Related15	Related16	Related17	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Kiran Kumar K S	Atul D Muthe	Rajanikanth K N	Rajanikanth K N
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BRVPM1210M	BFKPM8140R	APIPR2042B	APIPR2042B
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	(A) 1.24	(B) 0.43	(C) 1.3	(D) 1.21
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.09	0.09	0.1	0.07
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Salary
- (B) Salary
- (C) Salary
- (D) Salary

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Other related parties [Member]			
	Related1		Related2	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	M/S DCX Chol Enterprises Inc	M/S DCX Chol Enterprises Inc	RNSE-TRONICS PRIVATE LIMITED	RNSE-TRONICS PRIVATE LIMITED
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	INDIA	INDIA
Permanent account number of related party			AAJCR6568G	AAJCR6568G
CIN of related party			U31909KA2019PTC125281	U31909KA2019PTC125281
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Related party transactions [Abstract]				
Purchases of goods related party transactions	(A) 35.58	4.75	(B) 2,783.82	3,293.45
Revenue from sale of goods related party transactions	(C) 0.01	11.94		
Settlement of liabilities on behalf of entity by related party, related party transactions	(D) 1.7	1.71		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1.53	1.6	419.85	204.2
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Import of varieties of connectors, wires, sleeves, back shells required cable and wire harness
 (B) Purchases of Electronic components
 (C) Export of Cable and wire harness assemblies
 (D) Reimbursement of expenses

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	Related3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	VINYAS INNOVATIVE TECHNOLOGIES PRIVATE LIMITED	VINYAS INNOVATIVE TECHNOLOGIES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AABCV3713D	AABCV3713D
CIN of related party	U72200KA2001PTC028959	U72200KA2001PTC028959
Description of nature of transactions with related party	As per below	As per below
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	(A) 967.72
Revenue from sale of goods related party transactions	0	(B) 0.91
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	240.34
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Footnotes

(A) Purchases of Printed circuit board assemblies

(B) Sale of cable and wire harness

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	Yes
Section under which company is subsidiary		Section 2(87)(ii)

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Indemnity for guarantees given by bank [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Bank guarantees	Bank guarantees	Bank guarantees	Bank guarantees
Estimated financial effect of contingent liabilities	4,807.93	4,104.73	4,807.93	4,104.73

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

[700200] Notes - Corporate social responsibility**Classification of CSR spending [Table]**

..(1)

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

Classification of CSR spending [Axis]	CSR1	CSR2	CSR3	CSR4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Line items]				
CSR project or activity identified	Animal Welfare	Rehabilitation Activities	Eradicating hunger, promoting education, setting up homes and hostels for women and orphans; setting up old age homes.	PMO National Relief Fund
Sector in which project is covered	Animal welfare	(A) Special education	(B) Poverty, hunger, malnutrition	Prime Minister's National Relief Fund
Whether projects or programs undertaken in local area or other	No	Yes	No	No
Name of state or union territory where projects or programs was undertaken	Karnataka	Karnataka	Karnataka	Karnataka
Name of district where projects or programs was undertaken	Mysore	Bangalore	Mysore	
Budget amount outlay project or program wise	0.5	0.5	3	0.08
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	0.5	0.5	3	0.08
Overheads on projects or programs	0	0	0	0
Total amount spent on projects or programs	0.5	0.5	3	0.08
Cumulative expenditure upto reporting period	0.5	0.5	3	0.08
Expenditure on administrative overheads	0	0	0	0
Mode of amount spent	(C) Other implementing agencies	(D) Other implementing agencies	(E) Other implementing agencies	Directly by company

Footnotes

(A) Item no. (iii) from Schedule VII

(B) Item no. (i) from Schedule VII

(C) People for Animals

(D) The National Association for the Blind Karnataka

(E) Jagadguru Sri Shivarathreeswara Mahavidyapeetha

Classification of CSR spending [Table]

..(2)

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

Classification of CSR spending [Axis]	CSR5
	01/04/2021 to 31/03/2022
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Line items]	
CSR project or activity identified	Food Kit
Sector in which project is covered	(A) Poverty, hunger, malnutrition
Whether projects or programs undertaken in local area or other	Yes
Name of state or union territory where projects or programs was undertaken	Karnataka
Name of district where projects or programs was undertaken	Bangalore
Budget amount outlay project or program wise	0.25
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	0.25
Overheads on projects or programs	0
Total amount spent on projects or programs	0.25
Cumulative expenditure upto reporting period	0.25
Expenditure on administrative overheads	0
Mode of amount spent	Directly by company

Footnotes

(A) Item no. (i) from Schedule VII

Disclosure of net profits for last three financial years [Table]

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2020-21	2019-20	2018-19
Profit before tax of financial year	(A) 398.06	127	73.22
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	399.07	127	73.22

Footnotes

(A) Profit Before Tax as per GAAP: Rs. 399.07 Mn

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

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (108) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (109) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (110) [See below]
Disclosure web link of company at which CSR policy is placed	https://dcxindia.com/investors/
Average net profit for last three financial years	199.76
Prescribed CSR expenditure	4
Amount CSR to be spent for financial year	4
Amount CSR spent for financial year	4.33
Amount spent in local area	0.79
Amount spent on construction/acquisition of any asset in cash	0
Amount spent on construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on construction/acquisition of any asset	0
Amount spent on purposes other than construction/acquisition of any asset in cash	4.33
Amount spent on purposes other than construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on purposes other than construction/acquisition of any asset	4.33
Amount unspent CSR	0
Details of implementing agency	People for Animals, The National Association for the Blind Karnataka, Jagadguru Sri Shivarathreeswara Mahavidyapeetha

Textual information (108)

Disclosure of corporate social responsibility explanatory [Text Block]

Corporate social responsibility

Sr. No	Particulars	As at 31 March 2022	As at 31 March 2021
1	CSR Amount Required to be spent for the year	4.00	1.55
2	CSR Amount pending to Spend for the past year	1.52	0.52
		5.52	2.07
	Spent during the year	5.85	0.55
		(0.33)	1.52

Sr. No	Particulars	As at 31 March 2022	As at 31 March 2021
1	JSS Mahavidyapeetha	3.00	-
2	The National Association for the Blind	0.50	-
3	People for Animals	0.50	-
4	Food Kits (Food Kits distributed to BPL families in associated with Chennarayana pattana Police station)	0.25	-
5	PM CARE COVID19	1.52	-
6	PMO National Relief Fund	0.08	-
7	National Defence Fund	-	0.55

	Total	5.85	0.55
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Textual information (109)

Disclosure of composition of CSR committee [Text Block]

The Corporate Social Responsibility Committee comprised of following directors as its members as on 31st March, 2022:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mrs. Lathika Siddharth Pai [^]	Chairman and Member	1	1
2.	Mr. Panchangam Nagashayana [^]	Member	1	1
3.	Mr. Raghavendra Rao Hosakote Shamarao	Member	2	2
4.	Mr. Neal Jeremy Castleman [*]		1	1

* stepped down from the Corporate Social Responsibility Committee by reconstitution dated 02. 02.2022.

[^] Inducted for the Corporate Social Responsibility Committee by reconstitution dated 02.02.2022.

Textual information (110)

Details CSR policy [Text Block]

A brief outline of the Company's CSR Policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR Policy and projects or programs: Company's vision is to actively assisting in the improvement of the quality of life of the people in the communities, giving preference to local areas around our business operations and thus taking Corporate Social Responsibility (CSR) as a strategic social investment, aiming to align and integrate our resource with society's developmental needs towards creating a better tomorrow.

The CSR activities of the Company are guided by CSR policy, which includes activities mention in Schedule VII of the Companies Act, 2013 with great focus on health, education and employability of those from socially and economically backward groups, the under privileged and marginalized, and the society at large through education, awareness and training.

[610500] Notes - Events after reporting period

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of events after reporting period [TextBlock]	Textual information (111) [See below]	
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (111)**Disclosure of events after reporting period [Text Block]**

The company has filed Draft Red herring Prospectus (DRHP) on 5th April 2022 proposing to raise Rs 500 Crores (Excluding Rs100 Crores towards OFS) from the General Public. As on date the company has successfully replied two queries raised by NSE and BSE. Further we have received in-principle approval for listing the equity shares from both NSE & BSE.

[612500] Notes - Share-based payment arrangements

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

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

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (112) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 9.19	[INR/shares] 4.22
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 9.19	[INR/shares] 4.22
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 9.19	[INR/shares] 4.22
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 9.19	[INR/shares] 4.22
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	656.14	295.58
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity	656.14	295.58
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	656.14	295.58
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	656.14	295.58
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 7,13,80,274	[shares] 7,00,00,000
Adjusted weighted average shares	[shares] 7,13,80,274	[shares] 7,00,00,000

Textual information (112)

Disclosure of earnings per share [Text Block]

Weighted average number of equity shares for Basic and Diluted Earnings Per Share	For the year ended 31 March 2022	For the year ended 31 March 2021
Balance at the beginning of the period of Rs. 2 each (Rs 10 each for Previous year)	35,00,000	35,00,000
Issued during the period	3,70,000	-
Total	38,70,000	35,00,000
Adjustment for subdivision of shares (Refer note 3 Share Capital Note)	1,93,50,000	1,75,00,000
Bonus Issue of shares during the year (Refer note 5 Share Capital Note)	5,80,50,000	5,25,00,000
	7,74,00,000	7,00,00,000
Weighted average number of equity shares outstanding during the period	7,13,80,274	7,00,00,000

* Number of shares is presented as absolute number.

[610900] Notes - First time adoption

Disclosure of comprehensive income Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for comprehensive income [Axis]	Column1	Column2	Column3	Column4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Ind AS Adjustment for comprehensive income	-0.19	-0.58	-2.1	-22.54
Disclosure of comprehensive income Ind AS adjustment [Line items]				
Description of Ind AS adjustment	Adjustments to net profit - Fair valuation of Mutual funds - FVTPL	Adjustments to net profit - Actuarial gain/(Loss)	Adjustments to net profit - Deferred tax impact	Adjustments to net profit - Current tax impact
Ind AS Adjustment for comprehensive income	-0.19	-0.58	-2.1	-22.54
Ind AS Adjustment for comprehensive income	-0.19	-0.58	-2.1	-22.54

Disclosure of comprehensive income Ind AS adjustment [Table]

..(2)

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

Ind AS adjustment for comprehensive income [Axis]	Column5	Column6
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Ind AS Adjustment for comprehensive income	0.82	-0.24
Disclosure of comprehensive income Ind AS adjustment [Line items]		
Description of Ind AS adjustment	Adjustments to other comprehensive income - Actuarial gains and losses net off tax	Adjustments to other comprehensive income - Deferred tax impact on actuarial gain/(loss)
Ind AS Adjustment for comprehensive income	0.82	-0.24
Ind AS Adjustment for comprehensive income	0.82	-0.24

Disclosure of profit (loss) for the period Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for profit (loss) for the period [Axis]	Column1	Column2	Column3	Column4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Ind AS Adjustment for profit (loss) for the period	-0.19	-0.58	-2.1	-22.54
Disclosure of profit (loss) for the period Ind AS adjustment [Line items]				
Description of Ind AS adjustment	Adjustments to net profit - Fair valuation of Mutual funds - FVTPL	Adjustments to net profit - Actuarial gain/(Loss)	Adjustments to net profit - Deferred tax impact	Adjustments to net profit - Current tax impact
Ind AS Adjustment for profit (loss) for the period	-0.19	-0.58	-2.1	-22.54
Ind AS Adjustment for profit (loss) for the period	-0.19	-0.58	-2.1	-22.54

Disclosure of equity Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for equity [Axis]	Column
	01/04/2020 to 31/03/2021
Ind AS Adjustment for equity	-22.54
Disclosure of equity Ind AS adjustment [Line items]	
Description of Ind AS adjustment	Adjustments to retained earnings - Current tax impact
Ind AS Adjustment for equity	-22.54
Ind AS Adjustment for equity	-22.54

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of first-time adoption [TextBlock]	Textual information (113) [See below]		
Whether company has adopted Ind AS first time	Yes	Yes	
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]			
Equity as per Indian GAAP	1,175.97	490.4	169.41
Equity as per Ind AS	1,175.97	467.86	171.7
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]			
Comprehensive income as per Indian GAAP	655.93	320.99	
Comprehensive income as per Ind AS	655.93	296.16	
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]			
Profit (loss) for the period as per Indian GAAP	656.14	320.99	
Profit (loss) for the period as per Ind AS	656.14	295.58	

Textual information (113)

Disclosure of first-time adoption [Text Block]

Explanation of transition to Ind AS

These are Company's first financial statements prepared in accordance with Indian Accounting Standards (Ind AS) as notified under Companies (Indian Accounting Standards) Rules, 2015. In preparing the financial statements for the year ended 31st March, 2021 and balance sheet as at 1st April, 2020 (date of transition), the Company has adjusted amounts reported previously in financial statements prepared in accordance with Indian GAAP. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1st April, 2020 and the financial statements for the year ended 31st March, 2021.

As per Ind AS, upon transition the Company is required to present comparative information for all the statements presented and explain the transition effects from previous GAAP to Ind AS in its first Ind AS financial statement.

A. Exemptions availed

Ind AS 101 allows first-time adopters certain exemptions from the retrospective application of certain requirements under Ind AS. The Company has elected to apply the following exemptions:

1. Deemed cost : Property, plant and equipment and intangible assets

The Company has elected to continue with the carrying value for all of its property, plant and equipment and intangible assets as recognised in its Indian GAAP financials as deemed cost at the transition date.

2. Designation of previously recognised financial instruments

Financial assets and financial liabilities are classified at fair value based on facts and circumstances as at the date of transition to Ind AS. Financial assets and liabilities are recognised at fair value as at the date of transition to Ind AS i.e. 1 April 2020 and not from the date of initial recognition.

3. Leases

Ind AS 116 requires an entity to assess whether a contract or arrangement contains a lease. According to Ind AS 116, this assessment should be carried out at the inception of the contract or arrangement. However the Company has used Ind AS 101 exemption and assessed all arrangements based on conditions in place as the date of transition.

B. Exceptions applied

1. Estimates

The estimates at 1 April 2020 being the transition date and at 31 March 2022 are consistent with those made for the same dates in accordance with Indian GAAP. The estimates used by the Company to present these amounts in accordance with Ind AS reflect conditions as at 1 April 2020, the date of transition to Ind AS and as of 31 March 2022.

2. Derecognition of financial assets and liabilities

Ind AS 101, requires first-time adopter to apply the derecognition provisions of Ind AS 109 prospectively for transactions occurring on or after the date of transition to Ind AS. However, Ind AS 101 allows a first-time adopter to apply the de-recognition requirements of Ind AS 109, retrospectively from a date of the company's choosing, provided that the information needed to apply Ind AS 109 to financial assets and financial liabilities de-recognised as a result of past transaction was obtained at the time of initial accounting of transactions.

The Company has elected to apply the de-recognition provisions of Ind AS 109 prospectively from date of transition to Ind AS.

3. Classification and measurement of financial assets

Ind AS 101 requires an entity to assess classification and measurement of financial assets, on the basis of the facts and circumstances that exist at the transition date to Ind AS.

C. Explanation of transition to Ind AS

An explanation of how the transition from Indian GAAP to Ind AS has affected the Company's financial position, financial performance and cash flow is set out in the following tables and notes that accompany the tables. The reconciliations include-

- i) Reconciliation of equity as at 1 April 2020 and 31 March 2021 ;
- ii) Reconciliation of total comprehensive income for the year ended 31 March 2021 ;

There are no material adjustments to the cash flow statements.

D. Statement of reconciliation of total equity and profit and loss as per previous GAAP and Ind AS

Reconciliation of total equity as at 31 March 2021, 1 April 2020 :

Particulars	Note	31 March 2021	01 April 2020
Equity as per Indian GAAP		490.40	169.41
Adjustments to retained earnings			
Fair valuation of Mutual funds - FVTPL	a	-	0.19
Deferred tax impact	c		2.10
Current tax impact	d	(22.54)	-
Total of Ind AS adjustment to retained earnings		(22.54)	2.29
Equity as per Ind AS		467.86	171.70

Reconciliation of total comprehensive income for the year ended 31 March 2021 :

Particulars	Note	31 March 2021

Net profit as per Indian GAAP		320.99
Adjustments to net profit		
Fair valuation of Mutual funds - FVTPL	a	(0.19)
Actuarial gain/(Loss)	b	(0.58)
Deferred tax impact	c	(2.10)
Current tax impact	d	(22.54)
Total of Ind AS adjustments to net profit		(25.41)
Net Profit as per Ind AS		295.58
Adjustments to other comprehensive income		
Actuarial gains and losses net off tax	b	0.82
Deferred tax impact on actuarial gain/(loss)	c	(0.24)
Total of Ind AS adjustments to other comprehensive income		0.58
Total comprehensive income as per Ind AS		296.16

Notes to the reconciliations:

a) Investment in mutual funds

Under Indian GAAP, long-term investments are valued at cost less provision for other than temporary diminution in the value of such investments. Under Ind AS, investment in mutual funds are classified as 'Fair value through profit and loss' are measured at fair value at each reporting date. The subsequent changes in the fair value of such investments are recognised in statement of profit and loss.

b) Employee benefit expenses - actuarial gains and losses and return on plan assets

Under Indian GAAP, actuarial gains and losses and return on plan assets on post-employment defined benefit plans are recognised immediately in statement of profit and loss. Under Ind AS, remeasurements which comprise of actuarial gains and losses, return on plan assets and changes in the effect of asset ceiling, if any, with respect to post-employment defined benefit plans are recognised immediately in other comprehensive income

(OCI). Further, remeasurements recognised in OCI are never reclassified to statement of profit and loss.

c) Income tax

Under Indian GAAP, deferred taxes are recognised using income statement approach i.e. reflecting the tax effects of timing differences between accounting income and taxable income for the period. Under Ind AS, deferred taxes are recognised using balance sheet approach i.e. reflecting the tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes using the income tax rates enacted or substantively enacted at reporting date. Further under Ind AS, income tax is recognised in the same statement in which underlying item is recorded.

d) Prior period adjustments

Under Indian GAAP, prior period items are included in determination of profit or loss of the period in which the item is discovered and are separately disclosed in the statement of profit and loss. Under Ind AS, material prior period items are corrected retrospectively by restating the comparative amounts for prior period presented in which the error occurred or if the error occurred before the earliest period presented by restating the opening balance sheet.