

Bateli Tea Co Ltd
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	Bateli Tea Co Ltd	
Corporate identity number	L40100WB1919PLC003227	
Permanent account number of entity	AACB3158J	
Address of registered office of company	130, COTTON STREET , KOLKATA 700007, W.B	
Type of industry	Commercial and Industrial	
Registration date	24/05/1919	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	Yes	
Date of board meeting when final accounts were approved	29/06/2021	
Period covered by financial statements		2019-2020
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Whether books of account and other books and papers are maintained on cloud	No	

Details of stock exchange(s) where the company is listed [Table]

..(1)

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

Stock exchange [Axis]	1
	01/04/2020 to 31/03/2021
Disclosure of general information about company [Abstract]	
Disclosure of company information [Abstract]	
Details of stock exchange(s) where the company is listed [Abstract]	
Details of stock exchange(s) where the company is listed [LineItems]	
Name of stock exchange where the company is listed	CALCUTTA S T O C K EXCHANGE
Date of listing on exchange	26/02/1997

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2020 to 31/03/2021
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	0902
Description of product or service category	Gr o w i n g , Manufacturing and processing of Black Tea
Turnover of product or service category	7,650.88
Highest turnover contributing product or service (ITC 8 digit) code	09024090
Description of product or service	Gr o w i n g , Manufacturing and processing of Black Tea
Turnover of highest contributing product or service	7,650.88

[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 Lakhs of INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2020 to 31/03/2021
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Growing, Manufacturing and processing of Black Tea
Description of main product/service	Growing, Manufacturing and processing of Black Tea
NIC code of product/service	01271, 1079, 10791
Percentage to total turnover of company	97.90%

Details of indebtedness of company [Table]

..(1)

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

Indebtedness [Axis]	Indebtedness [Member]		Secured loans excluding deposits [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of indebtedness of company [Abstract]				
Details of indebtedness of company [LineItems]				
Changes in indebtedness [Abstract]				
Addition in indebtedness	5,588.8		1,104.4	
Reduction in indebtedness	5,007.75		744.66	
Total changes in indebtedness	581.05		359.74	
Principal amount at end of financial year	5,331.44	4,751.89	4,110.35	3,752.11
Interest due but not paid at end of financial year	0	0	0	0
Interest accrued but not due at end of financial year	1.51	19.16	1.51	19.16
Total indebtedness at end of financial year	5,332.95	4,771.05	4,111.86	3,771.27

Details of indebtedness of company [Table]

..(2)

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

Indebtedness [Axis]	Unsecured loans [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Details of indebtedness of company [Abstract]		
Details of indebtedness of company [LineItems]		
Changes in indebtedness [Abstract]		
Addition in indebtedness	4,484.4	
Reduction in indebtedness	4,263.09	
Total changes in indebtedness	221.31	
Principal amount at end of financial year	1,221.09	999.78
Interest due but not paid at end of financial year	0	0
Interest accrued but not due at end of financial year	0	0
Total indebtedness at end of financial year	1,221.09	999.78

Details of shareholding pattern [Table]

..(1)

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

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 2,00,236	[shares] 1,93,445	[shares] 1,43,101	[shares] 1,27,950
Number of physical shares held end of period	[shares] 13,993	[shares] 20,784	[shares] 400	[shares] 400
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229	[shares] 1,43,501	[shares] 1,28,350
Percentage of total shares held at end of period	100.00%	100.00%	66.99%	59.92%
Percentage of change in shares held during year	0.00%		7.07%	
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229	[shares] 1,43,501	[shares] 1,28,350
Percentage of total shares held at end of period	100.00%	100.00%	66.99%	59.92%
Percentage of change in shares held during year	0.00%		7.07%	
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229	[shares] 1,43,501	[shares] 1,28,350
Percentage of total shares held at end of period	100.00%	100.00%	66.99%	59.92%
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229	[shares] 1,43,501	[shares] 1,28,350
Percentage of total shares held at end of period	100.00%	100.00%	66.99%	59.92%
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229	[shares] 1,43,501	[shares] 1,28,350
Percentage of total shares held at end of period	100.00%	100.00%	66.99%	59.92%

Details of shareholding pattern [Table]

..(2)

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

Shareholding pattern [Axis]	Indian [Member]		Individual/HUF [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 1,43,101	[shares] 1,27,950	[shares] 50,204	[shares] 50,204
Number of physical shares held end of period	[shares] 400	[shares] 400	[shares] 400	[shares] 400
Total number of shares held at end of period	[shares] 1,43,501	[shares] 1,28,350	[shares] 50,604	[shares] 50,604
Percentage of total shares held at end of period	66.99%	59.92%	23.63%	23.63%
Percentage of change in shares held during year	7.07%		0.00%	
Total number of shares held at end of period	[shares] 1,43,501	[shares] 1,28,350	[shares] 50,604	[shares] 50,604
Percentage of total shares held at end of period	66.99%	59.92%	23.63%	23.63%
Percentage of change in shares held during year	7.07%		0.00%	
Total number of shares held at end of period	[shares] 1,43,501	[shares] 1,28,350	[shares] 50,604	[shares] 50,604
Percentage of total shares held at end of period	66.99%	59.92%	23.63%	23.63%
Total number of shares held at end of period	[shares] 1,43,501	[shares] 1,28,350	[shares] 50,604	[shares] 50,604
Percentage of total shares held at end of period	66.99%	59.92%	23.63%	23.63%
Total number of shares held at end of period	[shares] 1,43,501	[shares] 1,28,350	[shares] 50,604	[shares] 50,604
Percentage of total shares held at end of period	66.99%	59.92%	23.63%	23.63%

Details of shareholding pattern [Table]**..(3)**

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

Shareholding pattern [Axis]	Corporate bodies [Member]		Public shareholding [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 92,897	[shares] 77,746	[shares] 57,135	[shares] 65,495
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 13,593	[shares] 20,384
Total number of shares held at end of period	[shares] 92,897	[shares] 77,746	[shares] 70,728	[shares] 85,879
Percentage of total shares held at end of period	43.36%	36.29%	33.01%	40.08%
Percentage of change in shares held during year	7.07%		-7.07%	
Total number of shares held at end of period	[shares] 92,897	[shares] 77,746	[shares] 70,728	[shares] 85,879
Percentage of total shares held at end of period	43.36%	36.29%	33.01%	40.08%
Percentage of change in shares held during year	7.07%		-7.07%	
Total number of shares held at end of period	[shares] 92,897	[shares] 77,746	[shares] 70,728	[shares] 85,879
Percentage of total shares held at end of period	43.36%	36.29%	33.01%	40.08%
Total number of shares held at end of period	[shares] 92,897	[shares] 77,746	[shares] 70,728	[shares] 85,879
Percentage of total shares held at end of period	43.36%	36.29%	33.01%	40.08%
Total number of shares held at end of period	[shares] 92,897	[shares] 77,746	[shares] 70,728	[shares] 85,879
Percentage of total shares held at end of period	43.36%	36.29%	33.01%	40.08%

Details of shareholding pattern [Table]**..(4)**

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

Shareholding pattern [Axis]	Non institutions [Member]		Non institutions corporate bodies [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 57,135	[shares] 65,495	[shares] 55,969	[shares] 55,969
Number of physical shares held end of period	[shares] 13,593	[shares] 20,384	[shares] 400	[shares] 400
Total number of shares held at end of period	[shares] 70,728	[shares] 85,879	[shares] 56,369	[shares] 56,369
Percentage of total shares held at end of period	33.01%	40.08%	26.31%	26.31%
Percentage of change in shares held during year	-7.07%		0.00%	
Total number of shares held at end of period	[shares] 70,728	[shares] 85,879	[shares] 56,369	[shares] 56,369
Percentage of total shares held at end of period	33.01%	40.08%	26.31%	26.31%
Percentage of change in shares held during year	-7.07%		0.00%	
Total number of shares held at end of period	[shares] 70,728	[shares] 85,879	[shares] 56,369	[shares] 56,369
Percentage of total shares held at end of period	33.01%	40.08%	26.31%	26.31%
Total number of shares held at end of period	[shares] 70,728	[shares] 85,879	[shares] 56,369	[shares] 56,369
Percentage of total shares held at end of period	33.01%	40.08%	26.31%	26.31%
Total number of shares held at end of period	[shares] 70,728	[shares] 85,879	[shares] 56,369	[shares] 56,369
Percentage of total shares held at end of period	33.01%	40.08%	26.31%	26.31%

Details of shareholding pattern [Table]**..(5)**

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

Shareholding pattern [Axis]	Indian corporate bodies [Member]		Individuals [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 55,969	[shares] 55,969	[shares] 1,166	[shares] 9,526
Number of physical shares held end of period	[shares] 400	[shares] 400	[shares] 13,193	[shares] 19,984
Total number of shares held at end of period	[shares] 56,369	[shares] 56,369	[shares] 14,359	[shares] 29,510
Percentage of total shares held at end of period	26.31%	26.31%	6.70%	13.77%
Percentage of change in shares held during year	0.00%		-7.07%	
Total number of shares held at end of period	[shares] 56,369	[shares] 56,369	[shares] 14,359	[shares] 29,510
Percentage of total shares held at end of period	26.31%	26.31%	6.70%	13.77%
Percentage of change in shares held during year	0.00%		-7.07%	
Total number of shares held at end of period	[shares] 56,369	[shares] 56,369	[shares] 14,359	[shares] 29,510
Percentage of total shares held at end of period	26.31%	26.31%	6.70%	13.77%
Total number of shares held at end of period	[shares] 56,369	[shares] 56,369	[shares] 14,359	[shares] 29,510
Percentage of total shares held at end of period	26.31%	26.31%	6.70%	13.77%
Total number of shares held at end of period	[shares] 56,369	[shares] 56,369	[shares] 14,359	[shares] 29,510
Percentage of total shares held at end of period	26.31%	26.31%	6.70%	13.77%

Details of shareholding pattern [Table]**..(6)**

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

Shareholding pattern [Axis]	Individual shareholders holding nominal share capital upto rupees one lakh [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]		
Details of shareholding pattern [LineItems]		
Number of demat shares held at end of period	[shares] 1,166	[shares] 9,526
Number of physical shares held end of period	[shares] 13,193	[shares] 19,984
Total number of shares held at end of period	[shares] 14,359	[shares] 29,510
Percentage of total shares held at end of period	6.70%	13.77%
Percentage of change in shares held during year	-7.07%	
Total number of shares held at end of period	[shares] 14,359	[shares] 29,510
Percentage of total shares held at end of period	6.70%	13.77%
Percentage of change in shares held during year	-7.07%	
Total number of shares held at end of period	[shares] 14,359	[shares] 29,510
Percentage of total shares held at end of period	6.70%	13.77%
Total number of shares held at end of period	[shares] 14,359	[shares] 29,510
Percentage of total shares held at end of period	6.70%	13.77%
Total number of shares held at end of period	[shares] 14,359	[shares] 29,510
Percentage of total shares held at end of period	6.70%	13.77%

Details of shareholding pattern of directors and key managerial personnel [Table]

..(1)

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

Directors and key managerial personnel [Axis]	1		2	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 9,756	[shares] 9,756	[shares] 6,340	[shares] 6,340
Percentage of total shares held at end of period	4.55%	4.55%	2.96%	2.96%
Total number of shares held at end of period	[shares] 9,756	[shares] 9,756	[shares] 6,340	[shares] 6,340
Percentage of total shares held at end of period	4.55%	4.55%	2.96%	2.96%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Total number of shares held at end of period	[shares] 9,756	[shares] 9,756	[shares] 6,340	[shares] 6,340
Percentage of total shares held at end of period	4.55%	4.55%	2.96%	2.96%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Total number of shares held at end of period	[shares] 9,756	[shares] 9,756	[shares] 6,340	[shares] 6,340
Percentage of total shares held at end of period	4.55%	4.55%	2.96%	2.96%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Girdhar Gopal Dalmia		Vijay Dalmia	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Total number of shares held at end of period	[shares] 9,756	[shares] 9,756	[shares] 6,340	[shares] 6,340
Percentage of total shares held at end of period	4.55%	4.55%	2.96%	2.96%

Details of shareholding pattern of directors and key managerial personnel [Table]

..(2)

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

Directors and key managerial personnel [Axis]	3	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036
Percentage of total shares held at end of period	4.68%	4.68%
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036
Percentage of total shares held at end of period	4.68%	4.68%
Increase decrease in shareholding during year	[shares] 0	
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036
Percentage of total shares held at end of period	4.68%	4.68%
Increase decrease in shareholding during year	[shares] 0	
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036
Percentage of total shares held at end of period	4.68%	4.68%
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Details of shareholding pattern of directors and key managerial personnel [LineItems]		
Name of directors and key managerial personnel	Manish Dalmia	
Increase decrease in shareholding during year	[shares] 0	
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036
Percentage of total shares held at end of period	4.68%	4.68%

Details of change in promoters' shareholding [Table]

..(1)

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

Promoters [Axis]	1		2	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 6,340	[shares] 6,340	[shares] 782	[shares] 782
Percentage of total shares held at end of period	2.96%	2.96%	0.37%	0.37%
Total number of shares held at end of period	[shares] 6,340	[shares] 6,340	[shares] 782	[shares] 782
Percentage of total shares held at end of period	2.96%	2.96%	0.37%	0.37%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 6,340	[shares] 6,340	[shares] 782	[shares] 782
Percentage of total shares held at end of period	2.96%	2.96%	0.37%	0.37%
Total number of shares held at end of period	[shares] 6,340	[shares] 6,340	[shares] 782	[shares] 782
Percentage of total shares held at end of period	2.96%	2.96%	0.37%	0.37%
Total number of shares held at end of period	[shares] 6,340	[shares] 6,340	[shares] 782	[shares] 782
Percentage of total shares held at end of period	2.96%	2.96%	0.37%	0.37%

Details of change in promoters' shareholding [Table]

..(2)

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

Promoters [Axis]	3		4	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 850	[shares] 850	[shares] 9,756	[shares] 9,756
Percentage of total shares held at end of period	0.40%	0.40%	4.55%	4.55%
Total number of shares held at end of period	[shares] 850	[shares] 850	[shares] 9,756	[shares] 9,756
Percentage of total shares held at end of period	0.40%	0.40%	4.55%	4.55%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 850	[shares] 850	[shares] 9,756	[shares] 9,756
Percentage of total shares held at end of period	0.40%	0.40%	4.55%	4.55%
Total number of shares held at end of period	[shares] 850	[shares] 850	[shares] 9,756	[shares] 9,756
Percentage of total shares held at end of period	0.40%	0.40%	4.55%	4.55%
Total number of shares held at end of period	[shares] 850	[shares] 850	[shares] 9,756	[shares] 9,756
Percentage of total shares held at end of period	0.40%	0.40%	4.55%	4.55%

Details of change in promoters' shareholding [Table]

..(3)

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

Promoters [Axis]	5		6	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036	[shares] 11,085	[shares] 11,085
Percentage of total shares held at end of period	4.68%	4.68%	5.17%	5.17%
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036	[shares] 11,085	[shares] 11,085
Percentage of total shares held at end of period	4.68%	4.68%	5.17%	5.17%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036	[shares] 11,085	[shares] 11,085
Percentage of total shares held at end of period	4.68%	4.68%	5.17%	5.17%
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036	[shares] 11,085	[shares] 11,085
Percentage of total shares held at end of period	4.68%	4.68%	5.17%	5.17%
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036	[shares] 11,085	[shares] 11,085
Percentage of total shares held at end of period	4.68%	4.68%	5.17%	5.17%

Details of change in promoters' shareholding [Table]

..(4)

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

Promoters [Axis]	7		8	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 11,755	[shares] 11,755	[shares] 92,897	[shares] 77,746
Percentage of total shares held at end of period	5.49%	5.49%	43.36%	36.29%
Total number of shares held at end of period	[shares] 11,755	[shares] 11,755	[shares] 92,897	[shares] 77,746
Percentage of total shares held at end of period	5.49%	5.49%	43.36%	36.29%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 11,755	[shares] 11,755	[shares] 92,897	[shares] 77,746
Percentage of total shares held at end of period	5.49%	5.49%	43.36%	36.29%
Total number of shares held at end of period	[shares] 11,755	[shares] 11,755	[shares] 92,897	[shares] 77,746
Percentage of total shares held at end of period	5.49%	5.49%	43.36%	36.29%
Total number of shares held at end of period	[shares] 11,755	[shares] 11,755	[shares] 92,897	[shares] 77,746
Percentage of total shares held at end of period	5.49%	5.49%	43.36%	36.29%

Details of shareholding of promoters [Table]

..(1)

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

Promoters [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 6,340	[shares] 6,340	[shares] 782	[shares] 782
Percentage of total shares held at end of period	2.96%	2.96%	0.37%	0.37%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Vijay Dalmia		Bhagwati Devi Dalmia	
Total number of shares held at end of period	[shares] 6,340	[shares] 6,340	[shares] 782	[shares] 782
Percentage of total shares held at end of period	2.96%	2.96%	0.37%	0.37%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 6,340	[shares] 6,340	[shares] 782	[shares] 782
Percentage of total shares held at end of period	2.96%	2.96%	0.37%	0.37%
Total number of shares held at end of period	[shares] 6,340	[shares] 6,340	[shares] 782	[shares] 782
Percentage of total shares held at end of period	2.96%	2.96%	0.37%	0.37%
Total number of shares held at end of period	[shares] 6,340	[shares] 6,340	[shares] 782	[shares] 782
Percentage of total shares held at end of period	2.96%	2.96%	0.37%	0.37%

Details of shareholding of promoters [Table]

..(2)

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

Promoters [Axis]	3		4	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 850	[shares] 850	[shares] 9,756	[shares] 9,756
Percentage of total shares held at end of period	0.40%	0.40%	4.55%	4.55%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Nirmala Dalmia		Girdhar Gopal Dalmia	
Total number of shares held at end of period	[shares] 850	[shares] 850	[shares] 9,756	[shares] 9,756
Percentage of total shares held at end of period	0.40%	0.40%	4.55%	4.55%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 850	[shares] 850	[shares] 9,756	[shares] 9,756
Percentage of total shares held at end of period	0.40%	0.40%	4.55%	4.55%
Total number of shares held at end of period	[shares] 850	[shares] 850	[shares] 9,756	[shares] 9,756
Percentage of total shares held at end of period	0.40%	0.40%	4.55%	4.55%
Total number of shares held at end of period	[shares] 850	[shares] 850	[shares] 9,756	[shares] 9,756
Percentage of total shares held at end of period	0.40%	0.40%	4.55%	4.55%

Details of shareholding of promoters [Table]

..(3)

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

Promoters [Axis]	5		6	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036	[shares] 11,085	[shares] 11,085
Percentage of total shares held at end of period	4.68%	4.68%	5.17%	5.17%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Manish Dalmia		Motilal Girdhar Gopal	
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036	[shares] 11,085	[shares] 11,085
Percentage of total shares held at end of period	4.68%	4.68%	5.17%	5.17%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036	[shares] 11,085	[shares] 11,085
Percentage of total shares held at end of period	4.68%	4.68%	5.17%	5.17%
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036	[shares] 11,085	[shares] 11,085
Percentage of total shares held at end of period	4.68%	4.68%	5.17%	5.17%
Total number of shares held at end of period	[shares] 10,036	[shares] 10,036	[shares] 11,085	[shares] 11,085
Percentage of total shares held at end of period	4.68%	4.68%	5.17%	5.17%

Details of shareholding of promoters [Table]

..(4)

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

Promoters [Axis]	7		8	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 11,755	[shares] 11,755	[shares] 92,897	[shares] 77,746
Percentage of total shares held at end of period	5.49%	5.49%	43.36%	36.29%
Percentage of change in shares held during year	0.00%		7.07%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Girdhar Gopal Manish Kumar		Manish Co. Pvt. Ltd.	
Total number of shares held at end of period	[shares] 11,755	[shares] 11,755	[shares] 92,897	[shares] 77,746
Percentage of total shares held at end of period	5.49%	5.49%	43.36%	36.29%
Percentage of change in shares held during year	0.00%		7.07%	
Total number of shares held at end of period	[shares] 11,755	[shares] 11,755	[shares] 92,897	[shares] 77,746
Percentage of total shares held at end of period	5.49%	5.49%	43.36%	36.29%
Total number of shares held at end of period	[shares] 11,755	[shares] 11,755	[shares] 92,897	[shares] 77,746
Percentage of total shares held at end of period	5.49%	5.49%	43.36%	36.29%
Total number of shares held at end of period	[shares] 11,755	[shares] 11,755	[shares] 92,897	[shares] 77,746
Percentage of total shares held at end of period	5.49%	5.49%	43.36%	36.29%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Girdhar	Manish
Middle name of director	Gopal	
Last name of director	Dalmia	Dalmia
Designation of director	Managing Director	Director
Director identification number of director	00583976	00264752
Date of signing board report	29/06/2021	29/06/2021

Details of shareholding pattern of top 10 shareholders [Table]

..(1)

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

Name of top 10 shareholder [Axis]	Name of top 10 shareholder [Member]		Top 1 shareholder [Member]	
Change in shareholding [Axis]	Shareholding [Member]		Cumulative shareholding during year [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229	[shares] 55,704	[shares] 55,704
Percentage of total shares held at end of period	100.00%	100.00%	26.00%	26.00%
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229	[shares] 55,704	[shares] 55,704
Percentage of total shares held at end of period	100.00%	100.00%	26.00%	26.00%
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229	[shares] 55,704	[shares] 55,704
Percentage of total shares held at end of period	100.00%	100.00%	26.00%	26.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder			Dalmia Laminators Limited	
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229	[shares] 55,704	[shares] 55,704
Percentage of total shares held at end of period	100.00%	100.00%	26.00%	26.00%
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229	[shares] 55,704	[shares] 55,704
Percentage of total shares held at end of period	100.00%	100.00%	26.00%	26.00%

Details of shareholding pattern of top 10 shareholders [Table]

..(2)

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

Name of top 10 shareholder [Axis]	Top 2 shareholder [Member]		Top 3 shareholder [Member]	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 3,400	[shares] 3,400	[shares] 1,200	[shares] 1,200
Percentage of total shares held at end of period	1.59%	1.59%	0.56%	0.56%
Total number of shares held at end of period	[shares] 3,400	[shares] 3,400	[shares] 1,200	[shares] 1,200
Percentage of total shares held at end of period	1.59%	1.59%	0.56%	0.56%
Total number of shares held at end of period	[shares] 3,400	[shares] 3,400	[shares] 1,200	[shares] 1,200
Percentage of total shares held at end of period	1.59%	1.59%	0.56%	0.56%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Rukmani Devi		Benarasi Lall Dalmia	
Total number of shares held at end of period	[shares] 3,400	[shares] 3,400	[shares] 1,200	[shares] 1,200
Percentage of total shares held at end of period	1.59%	1.59%	0.56%	0.56%
Total number of shares held at end of period	[shares] 3,400	[shares] 3,400	[shares] 1,200	[shares] 1,200
Percentage of total shares held at end of period	1.59%	1.59%	0.56%	0.56%

Details of shareholding pattern of top 10 shareholders [Table]

..(3)

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

Name of top 10 shareholder [Axis]	Top 4 shareholder [Member]		Top 5 shareholder [Member]	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 900	[shares] 900	[shares] 600	[shares] 600
Percentage of total shares held at end of period	0.42%	0.42%	0.28%	0.28%
Total number of shares held at end of period	[shares] 900	[shares] 900	[shares] 600	[shares] 600
Percentage of total shares held at end of period	0.42%	0.42%	0.28%	0.28%
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 900	[shares] 900	[shares] 600	[shares] 600
Percentage of total shares held at end of period	0.42%	0.42%	0.28%	0.28%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Prabhat Chandra Sonowal		Madhavlal B Bhansali	
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 900	[shares] 900	[shares] 600	[shares] 600
Percentage of total shares held at end of period	0.42%	0.42%	0.28%	0.28%
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 900	[shares] 900	[shares] 600	[shares] 600
Percentage of total shares held at end of period	0.42%	0.42%	0.28%	0.28%

Details of shareholding pattern of top 10 shareholders [Table]

..(4)

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

Name of top 10 shareholder [Axis]	Top 6 shareholder [Member]		Top 7 shareholder [Member]	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 600	[shares] 600	[shares] 400	[shares] 400
Percentage of total shares held at end of period	0.28%	0.28%	0.19%	0.19%
Total number of shares held at end of period	[shares] 600	[shares] 600	[shares] 400	[shares] 400
Percentage of total shares held at end of period	0.28%	0.28%	0.19%	0.19%
Total number of shares held at end of period	[shares] 600	[shares] 600	[shares] 400	[shares] 400
Percentage of total shares held at end of period	0.28%	0.28%	0.19%	0.19%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Bhawani Shankar Bagaria		Sabita Chatterjee	
Total number of shares held at end of period	[shares] 600	[shares] 600	[shares] 400	[shares] 400
Percentage of total shares held at end of period	0.28%	0.28%	0.19%	0.19%
Total number of shares held at end of period	[shares] 600	[shares] 600	[shares] 400	[shares] 400
Percentage of total shares held at end of period	0.28%	0.28%	0.19%	0.19%

Details of shareholding pattern of top 10 shareholders [Table]

..(5)

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

Name of top 10 shareholder [Axis]	Top 8 shareholder [Member]		Top 9 shareholder [Member]	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 300	[shares] 300
Percentage of total shares held at end of period	0.14%	0.14%	0.14%	0.14%
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 300	[shares] 300
Percentage of total shares held at end of period	0.14%	0.14%	0.14%	0.14%
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 300	[shares] 300
Percentage of total shares held at end of period	0.14%	0.14%	0.14%	0.14%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Priyatosh Bhattacharyajee		Administrator General Of Bengal	
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 300	[shares] 300
Percentage of total shares held at end of period	0.14%	0.14%	0.14%	0.14%
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 300	[shares] 300
Percentage of total shares held at end of period	0.14%	0.14%	0.14%	0.14%

Details of shareholding pattern of top 10 shareholders [Table]

..(6)

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

Name of top 10 shareholder [Axis]	Top 10 shareholder [Member]	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 300	[shares] 300
Percentage of total shares held at end of period	0.14%	0.14%
Total number of shares held at end of period	[shares] 300	[shares] 300
Percentage of total shares held at end of period	0.14%	0.14%
Total number of shares held at end of period	[shares] 300	[shares] 300
Percentage of total shares held at end of period	0.14%	0.14%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Name of shareholder	Abani Mohan Ganguly	
Total number of shares held at end of period	[shares] 300	[shares] 300
Percentage of total shares held at end of period	0.14%	0.14%
Total number of shares held at end of period	[shares] 300	[shares] 300
Percentage of total shares held at end of period	0.14%	0.14%

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

	01/04/2020 to 31/03/2021	31/03/2020
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]	
Description of state of companies affair	Textual information (2) [See below]	
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the financial year ended March 31, 2021, Rs. 748.62 lacs has been transferred to the general reserve during the year under review.	
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]	
Details regarding energy conservation	Textual information (4) [See below]	
Details regarding technology absorption	Textual information (5) [See below]	
Details regarding foreign exchange earnings and outgo	C) FOREIGN EXCHANGE EARNING AND OUTGO (Rs. In lacs) Particulars FY 2021 FY 2020 Foreign Exchange earnings NIL NIL Foreign Exchange outgo NIL NIL	
Disclosures in director's responsibility statement	Textual information (6) [See below]	
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]	
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]	
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [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	
Date of board of directors' meeting in which board's report referred to under section 134 was approved	29/06/2021	
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [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	Bateli Tea Co Ltd	
Details of shareholding pattern [Abstract]		
Number of demat shares held at end of period	[shares] 2,00,236	[shares] 1,93,445
Number of physical shares held end of period	[shares] 13,993	[shares] 20,784
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of change in promoters shareholding [TextBlock]		
Details of change in promoters' shareholding [Abstract]		
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of directors and key managerial personnel [TextBlock]		
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Total number of shares held at end of period	[shares] 2,14,229	[shares] 2,14,229
Percentage of total shares held at end of period	100.00%	100.00%
Details of indebtedness of company [Abstract]		

Changes in indebtedness [Abstract]		
Addition in indebtedness	5,588.8	
Reduction in indebtedness	5,007.75	
Total changes in indebtedness	581.05	
Principal amount at end of financial year	5,331.44	4,751.89
Interest due but not paid at end of financial year	0	0
Interest accrued but not due at end of financial year	1.51	19.16
Total indebtedness at end of financial year	5,332.95	4,771.05
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (11) [See below]	
Reappointment of independent directors as per section 149(10) [TextBlock]	Textual information (12) [See below]	
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	na	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (13) [See below]	
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (14) [See below]	
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]		
Disclosure of financial summary or highlights [TextBlock]	Textual information (15) [See below]	
Disclosure of change in nature of business [TextBlock]	During the year under review, there has been no change in the nature of business of the Company.	
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	na	
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	na	
Details relating to deposits covered under chapter v of companies act [TextBlock]	na	
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	na	
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No significant material orders passed by any regulators or courts or tribunals which would impact the going concern status of the Company and its future operations.	
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	they have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.	
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (16) [See below]	
Details of remuneration of director or managerial personnel [Abstract]		
Number of meetings of board	14	
Details of signatories of board report [Abstract]		
Name of director signing board report [Abstract]		

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors's Report

Dear Members,

Your Directors are pleased to present the 102 nd Annual Report of your Company together with the Audited Financial Statements for the year ended March 31, 2021.

Company's Financial Performance for the year ended March 31, 2021

The key highlights of financial performance of the Company for the financial year ended March 31, 2021 as compared to the previous financial year are tabulated below:

(Rs. In Lacs)

Particulars	March 31, 2021	March 31, 2020
Revenue from operation	7650.88	5847.78
Other Income	163.98	592.25
PBIDT	1875.82	1723.43
Profit before Tax	939.21	886.68
Less: Tax Expense/(Credit)	(9.08)	97.73
Profit after Tax	948.29	788.95
EPS	442.71	368.32

Our Company does not have any Subsidiary or Associate company during the year under review.

Dividend

Considering the uncertainty looming due to Covid-19 pandemic and the financial recession faced by India, strengthening the financial position of the Company and having dependence on internal fund is a key financial strategy. Considering the same, your Directors do not recommend any dividend for the financial year 2020-21.

Reserves

During the financial year ended March 31, 2021, Rs. 748.62 lacs has been transferred to the general reserve during the year under review.

Deposits

The Company has not accepted any deposits from public during the year under review, and as such, no amount on account of principal or interest on public deposits were outstanding as on the date of the balance sheet.

Share Capital

There was no change in the paid up share capital of the Company during the year under review. The paid up share capital of the Company as on March 31, 2021 comprises 2,14,229 Equity Share of Rs. 10/- each fully paid up.

Operations

The Company is engaged in the manufacturing of tea, and 97.90% of the total revenue of the Company is derived from these activities.

The tea division of the Company is a fully integrated unit having own plantations with state-of-art manufacturing facilities at beautifully sprawled estates in Assam. Our teas are well marketed through auctions as well as through our own distribution network. Our brands have strong localized presence in different parts of the country.

During the year under review, the Company has achieved sales volume of 34.07 lacs Kgs of tea as compare to 36.24 lacs Kgs of tea in FY 2020, thereby registering a decline of 5.98 % during the turbulence time. The decline in the sale volume is on account of nationwide lockdown and complete suspension of economic activities during the first quarter.

Your Board expect sustainable and profitable growth through our consistent efforts in the FY2022.

Our Company is committed to a clean environment and, thus, always strives to ensure the best measures are implanted to ensure environmental safety. The best of environment, safety and pollution control measures are implemented across our manufacturing units and that the measures adopted are adequate. The management continuously reviews the measures adopted and their efficiency to ensure environmental safety.

The operational performance and results are provided in “ Management Discussion and Analysis Report” as a separate chapter in this Annual Report.

Change in the nature of business

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

Material changes and commitments affecting the financial position of the company between the end of the financial year and date of this report

Material changes and commitments affecting the financial position of the Company between the end of the financial year and date of this report are given below:

The FY2021 was challenging year for the Company, and with the second wave of Covid-19, the operations of the Company has faced operational and financial challenges. However, the Company has been able to control the damages to a minimal level with the help of proactive measures and reactive safety measure in the workplace. The Company also adhere to the guidelines issued by the Central and State governments from time to time to fight the Covid-19 by following the governments guidelines on Covid-19.

There are no significant material changes and commitments affecting the financial position of the Company, which have occurred between the end of the Financial Year of the Company to which the financial statements relate and the date of this Report.

Details of significant and material orders passed by the regulators or courts or tribunals

No significant material orders passed by any regulators or courts or tribunals which would impact the going concern status of the Company and its future operations.

Internal Control System

The Company has an adequate Internal Control System, commensurate with the size, scale and complexity of its operations. To maintain its objectivity and independence, the Internal Auditor reports to the Chairman of the Audit Committee of the Board.

The Internal Audit process monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies at all locations of the Company. Based on the report of internal audit, management undertakes appropriate action in their respective areas and thereby strengthens the controls. Significant audit observations, if any and corrective actions thereon are presented to the Audit Committee of the Board.

Subsidiary/Joint Ventures/Associate Companies

During the year under review, the Company does not have any Subsidiary Company (whether direct and step down) or Associate Company or Joint Venture. Further, no companies ceased to be a subsidiary or joint venture of the Company during the year under review.

Transactions with related parties

There were no material related party transactions entered into by the Company during the year under review and the transactions entered into with related parties during the year were on arm's length basis. Thus, the disclosure in Form AOC-2 in terms of Section 134 of the Act is not applicable. All related party transactions are disclosed in the notes to the accounts. The Company has developed a framework through Standard Operating Procedures for the purpose of identification and monitoring of Related Party Transactions.

All Related Party Transactions are placed before the Audit Committee for prior approval. Prior omnibus approval of the Audit Committee is obtained for the transactions which are repetitive in nature or when the need for these cannot be foreseen in advance.

The policy on Related Party Transactions as approved by the Board is uploaded on the Company's website www.mldalmiagroup.com

Board of Directors and Key Managerial Personnel

Mr. Manish Dalmia retires by rotation and being eligible has offered himself for re-appointment.

Mr. Girdhar Gopal Dalmia was appointed as a Managing Director of the Company effective July 1, 2018 to hold the Office of Managing Director for a period of 3 years ending on June 30, 2021. As part of the initiative to create enduring guidance for the Company, based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at their meeting held on June 29, 2021, had approved the re-appointment of Mr. G. G. Dalmia as Managing Director of the Company for a further period of 3 years commencing July 1, 2021 subject to the approval of the shareholders.

Mr. Vijay Dalmia was appointed as a Whole-time Director & CFO of the Company for a period of 3 years w.e.f. March 1, 2018 for a period of 3 years ending on February 28, 2021. As the existing tenure of Mr. Vijay Dalmia as Whole-time Director and CFO of the Company has expire on February 28, 2021, the Board of Directors of the Company, keeping in view his performance, vast expertise and knowledge, considers that the appointment of Mr. Vijay Dalmia will benefit to the Company and it is desirable to continue his services as an Whole-time Director & CFO. Accordingly, the Board of Directors based on the recommendation of Nomination and Remuneration Committee has re-appointed Mr. Vijay Dalmia as Whole-Time Director and CFO for a further period of 3 years w.e.f. March 1, 2021.

Mr. Parekh Mani Baro was appointed as a Whole-time Director Company for a period of 3 years w.e.f. February 14, 2018 for a period of 3 years ending on February 13, 2021. As the existing tenure of Mr. Parekh Mani Baro as Whole-time Director of the Company has expire on February 13, 2021. The Board of Directors of the Company, keeping in view his performance, vast expertise and knowledge, considers that the appointment of Mr. Parekh Mani Baro will benefit to the Company and it is desirable to continue his services as an Whole-time Director. Accordingly, the Board of Directors based on the recommendation of Nomination and Remuneration Committee has re-appointed Mr. Parekh Mani Baro as Whole-Time Director for a further period of 3 years w.e.f. February 14, 2021 to February 13, 2024.

The resolution, including terms and conditions and remuneration, seeking approval of the shareholders to the re-appointment of Mr. G. G. Dalmia, Mr. Vijay Dalmia and Mr. Parekh Mani Baro is included in the Notice of Annual General Meeting.

A brief profile of Mr. G. G. Dalmia, Mr. Vijay Dalmia and Mr. Parekh Mani Baro are also enclosed as 'Annexure-1' to the Notice of Annual General Meeting.

The criteria for selection of Directors and remuneration policy are disclosed in the Corporate Governance section which forms part of this Annual Report.

The details of programs or familiarization training of Independent Directors with the Company, their roles, right & responsibility, nature of the Industry in which Company operates and related matters are available on the Company's website www.mldalmiagroup.com

The Company has received declarations from all the Independent Directors of the Company confirming that they meet the criteria of independence prescribed under the Act and the Listing Regulations.

During the year, the non-executive directors of the Company had no pecuniary relationship or transactions with the Company.

The following are the Key Managerial Personnel of the Company:

Name of Directors	Category
Mr. Girdhar Gopal Dalmia	Managing Director
Mr. Vijay Dalmia	Chief Financial Officer
Mr. Abhishek Shaw	Company Secretary

Declarations by Independent Directors

In accordance with the provisions of Section 149(7) of the Companies Act, 2013, each of the Independent Directors have confirmed to the Company that he or she meets the criteria of independence laid down in Section 149(6) of the Companies Act, 2013 read with Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 (the Listing Regulations) as amended.

In the opinion of the Board of Directors, all Independent Directors of the Company, fulfills the conditions specified in the Act and Rules made thereunder.

Board Evaluation

Pursuant to the provisions of the Companies Act, 2013, Regulation 17(10) of the Listing Regulations and in line with our corporate governance principle, peer evaluation of all Board members, annual performance evaluation of its own performance, as well as the evaluation of the working of Board's Committees was undertaken. This evaluation is led by the Chairman of the Nomination and Remuneration Committee with specific focus on the performance and effective functioning of the Board and its Committees.

The evaluation process also considers the time spent by each of the Board members, core competencies, personal characteristics, accomplishment of specific responsibilities and expertise.

The performance of the Board was evaluated by the Board after seeking inputs from all the Directors on the basis of the criteria such as the Board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the Committees was evaluated by the Board after seeking inputs from the Committee Members on the basis of the criteria such as the composition of Committees, effectiveness of Committee meetings, etc.

Number of Meetings of the Board of Directors

During the year under review, the Board met Fourteen (14) times. The details of the Board meetings are provided in the Report on Corporate Governance, which forms a part of this Annual Report.

The intervening gap between two consecutive meetings was within the limit prescribed under the Secretarial Standard 1 and Companies Act, 2013.

Meeting of the Independent Directors

During FY2021, two meeting of Independent Directors was held without the presence of the Executive Directors or Management Personnel on July 28, 2020 and February 12, 2021. At such meeting, the Independent Directors have discussed, among other matters, impact of the Covid-19 on the Company's operations, the challenges faced by the Company, growth strategies, performance of the Company, flow of information to the Board, strategy, leadership strengths, compliance, governance, HR related matters and performance of Executive Directors.

Audit Committee

The Audit Committee of the Board comprises of:

Name of Directors	Category
Mr. Rajinder Prasad Jain	Chairman - Independent Director
Ms. Sonam Jalan	Member - Independent Director

Mr. Manish Dalmia**Member - Non-Executive Non-Independent Director**

During the year under review, there has been no instance where the recommendations of the Audit Committee have not been accepted by the Board. The details of the Audit Committee meetings are provided in the Report on “ Corporate Governance” , a part of this Annual Report.

Vigil Mechanism

The Company has adopted a vigil mechanism named Whistle Blower Policy for directors and employees to report genuine concerns which shall provide adequate safeguards against victimization of persons who use such mechanism. Under this policy, we encourage our employees to report any reporting of fraudulent financial or other information to the stakeholders, any conduct that results in violation of the Company’s Code of Business Conduct, to management (on an anonymous basis, if employees so desire).

Likewise, under this policy, we have prohibited discrimination, retaliation or harassment of any kind against any employees who, based on the employee’s reasonable belief that such conduct or practice have occurred or are occurring, reports that information or participates in the said investigation.

This meets the requirement under Section 177(9) and (10) of the Companies Act, 2013 and Regulation 22 of the Listing Regulations.

No individual in the Company has been denied access to the Audit Committee or its Chairman.

Nomination and Remuneration Committee

The Nomination & Remuneration Committee of the Board comprises of:

Name of Directors	Category
Mr. Rajinder Prasad Jain	Chairman - Independent Director
Ms. Sonam Jalan	Member - Independent Director
Mr. Manish Dalmia	Member - Non-Executive Non-Independent Director

The Board has on the recommendation of the Nomination and Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their remuneration. The Remuneration Policy is stated in the Report on “ Corporate Governance” . The details of Committee and its terms of reference are set out in the Corporate Governance Report forming part of the Board’s Report

Managerial Remuneration and Particulars of Employees

The particulars of Managerial remuneration as stated in section 134(3)(q) of the Companies Act, 2013 read with rules 5(1) of the Companies (Appointment and Remuneration of Managerial personnel) Rules, 2014, is annexed here with as ‘Annexure-1’ and forms part of this Board’s report.

Further, the Company has not employed any individual whose remuneration falls within the purview of the limits prescribed in rules 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Auditors & Auditors’ Report

As per provisions of the Section 139 of the Companies Act, 2013, M/s. Dutta Ghosh & Associates, Chartered Accountants (FRN – 309088E), was appointed as Statutory Auditor of the Company by the shareholders at their 98th Annual General Meeting held on September 21, 2017, subject to ratification of their appointment at every Annual General Meeting. However, with the commencement of the Companies Amendment Act, 2017 the requirement of ratification of appointment of Auditors at the Annual General Meeting has been omitted. Accordingly, the appointment of M/s. Dutta Ghosh & Associates, Chartered Accountants (FRN – 309088E) as Statutory Auditors for the financial year 2021-22 is not placed for ratification by the shareholders.

The notes to the accounts referred to in Auditors’ Report are self-explanatory and therefore, do not call for any further comments. The Auditors’ Report does not contain any qualification, reservation or adverse remark.

Secretarial Audit Report

Pursuant to the provisions of Section 204 of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of

Managerial Personnel) Rules, 2014, CS Md. Shahnawaz, Proprietor of M. Shahnawaz & Associates, Company Secretary in Practice, has conducted the Secretarial Audit of the Company. The Report of the Secretarial Audit is annexed herewith as 'Annexure-2' and forms part of this Board's Report. There is no qualification, reservation or adverse remark made by Secretarial Auditor in his report.

Secretarial Standards

During the year under review, the Company has duly complied with the applicable provisions of the Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India (ICSI).

Cost records and 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 to the Company.

Particulars of loans, guarantees or investments

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013, are disclosed in the notes to the Standalone Financial Statements provided in this Annual Report.

Conservation of energy, technology absorption and foreign exchange earnings and outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 is annexed herewith as 'Annexure -3' and the same forms part of this report.

Corporate Governance Report

The Corporate Governance Report together with Certificate from Secretarial Auditors regarding compliance with the requirements of Corporate Governance as required under Listing Regulations is annexed herewith and forms an integral part of this Report.

Management Discussion and Analysis

In terms of the provisions of Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Management's discussion and analysis is set out in this Annual Report.

Corporate Social Responsibility

As per Section 135 of the Companies Act, 2013, the Company has constituted the Corporate Social Responsibility (CSR) Committee of its Board of Directors. The Committee comprises

Name of Directors	Category
Mr. Vijay Dalmia	Chairman – Executive Director
Mr. Rajinder Prasad Jain	Member - Independent Director
Ms. Sonam Jalan	Member - Independent Director

We are committed to be at the forefront in extending benefits to the local communities in and around its plant location. We have always believed in the sustainable development of the society. We have earned the trust of the local community over the years through our community services, on a regular basis, throughout the year.

The details of Committee and its terms of reference are set out in the Corporate Governance Report forming part of the Board's Report.

During the financial year 2020-21, the Company had incurred Rs. 15.00 lacs towards Corporate Social activities. The Report on CSR is annexed herewith as 'Annexure- 4' and forms a part of the Board's Report.

Disclosure as per Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules framed thereunder. There was no complaint pending at the beginning of the FY2021. No complaints have been received by the Committee during the FY2021.

Risk Management Policy

The Company has constituted an internal Risk Management Committee. The details of Committee and its terms of reference are set out in the Corporate Governance Report forming part of the Board's Report.

The Company has a Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objective and enhance the Company's competitive advantage..

Directors' Responsibility Statement

Pursuant to Section 134(3)(c) of the Companies Act, 2013, your Directors confirm that:

in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

the annual accounts have been prepared on a going concern basis; and

they have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

proper systems had been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Extract of the Annual Return

The extract of the Annual Return in prescribed Form No. MGT – 9 as required under section 92(3) of the Companies Act, 2013 is included in this report and annexed herewith as 'Annexure -5' and forms a part of the Board's Report.

Insider Trading Policy

The Company's Insider Trading Policy provides the framework for in dealing with securities of the Company by the insider.

Human Resources

Our employees are our core resource and the Company has continuously evolved policies to strengthen its employee value proposition. Your Company was able to attract and retain best talent in the market and the same can be felt in the past growth of MLD Group. The Company is constantly working on providing the best working environment to its Human Resources with a view to inculcate leadership, autonomy and towards this objective; your company spends large efforts on training. Your Company shall always place all necessary emphasis on continuous development of its Human Resources.

Transfer of Unpaid and Unclaimed Amounts to Investor Education and Protection Fund (IEPF)

Pursuant to the application provisions of the Companies Act, 2013, read with the IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the IEPF Rules"), all unpaid or unclaimed dividends are required to be transferred by the Company to the IEPF, established by the Government of India, after the completion of seven years. Further, according to the Rules, the shares on which dividend has not been paid or claimed by the shareholders for seven consecutive years, also to be transferred to the demat account of the IEPF Authority.

The Company has no unclaimed and unpaid dividend thus there is no corresponding shares due for transfer as per the as per the requirement of the IEPF rules.

Acknowledgements

Your Directors take this opportunity to thank the Regulatory and Government Authorities, Bankers, Business Associates, Shareholders and the Customers of the Company for their continued support to the Company. The Directors express their deep sense of appreciation towards all the employees and staff of the Company and wish the management all the best for achieving greater heights in the future.

For Bateli Tea Co. Limited

Girdhar Gopal Dalmia Manish Dalmia
Managing Director Director
DIN - 00583976 DIN - 00264752
Kolkata, 29 th June, 2021

ANNEXURE- 1

PARTICULARS OF EMPLOYEES PURSUANT TO SECTION 134(3)(q) OF THE COMPANIES ACT, 2013 READ WITH RULES 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNELS) RULES, 2014

Sr. No.	Requirements of Rule 5(1)	Details
	the ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year;	<p>Directors & KMP:</p> <p>Mr. G. G. Dalmia (MD) : 5.31:1</p> <p>Mr. Vijay Dalmia (WTD & CFO): 5.31:1</p> <p>Mr. P.M. Baro (WTD): 6.38:1</p> <p>Mr. Abhishek Shaw (CS)*: 2.39:1</p>
	the percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year	<p>Directors & KMP:</p> <p>Mr. G. G. Dalmia (MD): No increase during the year.</p> <p>Mr. Vijay Dalmia (WTD & CFO): No increase during the year.</p> <p>Mr. P.M.Baro (WTD): No increase during the year.</p> <p>Mr. Abhishek Shaw (CS): No increase during the year</p>
	the percentage increase/decrease in the median remuneration of employees in the financial year;	(18.18%)
	the number of permanent employees on the rolls of company	100 employees as on 31.03.2021
	average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration;	<p>There was no increase in the managerial and non-managerial remuneration during the year.</p> <p>There are no exceptional circumstances for increase in the managerial remuneration.</p>
	affirmation that the remuneration is as per the remuneration policy of the company.	The remuneration paid during the financial ended 31 st March, 2021 is as per the remuneration policy of the Company.

*Appointed w.e.f. 21 st July, 2020.

For Bateli Tea Co. Limited

Kolkata, 29 th June, 2021 Girdhar Gopal Dalmia
Managing Director
DIN - 00583976 DIN - 00264752

Manish Dalmia

Form No. MR-3

SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2021

[Pursuant to section 204(1) of the Companies Act, 2013 and rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members
Bateli Tea Co. Limited
CIN: L40100WB1919PLC003227
130, Cotton Street,
Kolkata- 700 007

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Bateli Tea Co. Limited (hereinafter referred as '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 the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India warranted due to the spread of the COVID-19 pandemic, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31 March 2021 ('Audit Period') 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 March 2021, according to the provisions of:

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

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

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

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 – No events / actions occurred during the Audit Period in pursuance of this regulation ;

The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

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

The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 – No events / actions occurred during the Audit Period in pursuance of this regulation ;

The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 – No events / actions occurred during the Audit Period in pursuance of this regulation ;

The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 – No events / actions occurred during the Audit Period in pursuance of this regulation ;

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;

The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 – No events / actions occurred during the Audit Period in pursuance of this regulation ;

The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 – No events / actions occurred during the Audit Period in pursuance of this regulation ; and

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015; and

Other specifically applicable laws to the Company, namely:

Tea Act, 1953;
The Tea Waste (Control) Order, 1959;

The Tea Warehouse (Licensing) Order, 1989;
The Tea (Marketing) Control Order, 1984;
Tea (Distribution and Export) Control Order, 2005;
Water (Prevention and Control of Pollution) Act, 1974 and Air (prevention And Control of pollution) Act, 1981; and
Factories Act, 1948;

I report that, having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has complied with all the laws applicable specifically to the Company.

I have also examined compliance with the applicable clauses of the Secretarial Standards issued by The Institute of Company Secretaries of India.

I have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company.

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 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 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.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

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 financial auditors, tax auditors and other designated professionals.

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.

I further report that during the audit period, there was no other event/action having a major bearing on Company's affairs. Further, the equity shares of the Company are under suspension at the Calcutta Stock Exchange Limited.

M Shahnawaz & Associates
Company Secretaries
Firm Regn. No: S2015WB331500

CS Md. Shahnawaz
Proprietor
Membership No.: 21427
CP No.: 15076
UDIN: A021427C000539417

Kolkata, June 29, 2021

Note: This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

‘ANNEXURE A’

To,
The Members
Bateli Tea Co. Limited
CIN: L40100WB1919PLC003227
130, Cotton Street, A-7

Kolkata- 700 007

My report of even date is to be read along with this letter.

Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on our audit.

I have followed the audit practices and processes 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 processes and practices, I followed provide a reasonable basis for our opinion.

I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

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

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.

M Shahnawaz& Associates
Company Secretaries
Firm Regn. No: S2015WB331500

CS Md. Shahnawaz
Proprietor
Membership No.: 21427
CP No.: 15076
UDIN: A021427C000539417

Kolkata, June 29, 2021

ANNEXURE - 3

DISCLOSURE OF THE PARTICULARS WITH RESPECT TO CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO AS REQUIRED UNDER SECTION 134(3)(m) OF THE COMPANIES ACT, 2013

READ WITH RULE 8(3) OF THE COMPANIES (ACCOUNTS) RULES, 2014

CONSERVATION OF ENERGY

i) the steps taken or impact on conservation of energy;	The Company has taken various steps for minimization of energy consumption by putting continuous efforts towards optimization of operating and processing activities, up-gradation of plant equipment etc.	
ii) the steps taken by the company for utilising alternate sources of energy		NIL
iii) the capital investment on energy conservation equipments;		NIL

TECHNOLOGY ABSORPTION

From B: Disclosure of particulars with respect to Technology absorption		
Technology, absorption, adaptation and innovation:-		
Efforts made towards technology absorption		NIL
The benefits derived like product improvement, cost reduction, product development or import substitution		NIL
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 the reasons thereof; and		NIL
Research & Development (R & D) -		
Expenditure incurred on Research and Development		NIL

FOREIGN EXCHANGE EARNING AND OUTGO

(Rs. In lacs)

Particulars	FY 2021	FY 2020
Foreign Exchange earnings	NIL	NIL
Foreign Exchange outgo	NIL	NIL

Kolkata, 29 th June, 2021 Girdhar Gopal Dalmia
Managing Director Director
DIN - 00583976 DIN - 00264752

Manish Dalmia

ANNEXURE- 4

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY FOR THE FINANCIAL YEAR 2020-21

A brief outline of the company's CSR policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programmes:

The Company has carrying out CSR activities through Dhapa Devi Dalmia Charitable Trust (DDDCCT) during the year.

The main objects and purposes of Dhapa Devi Dalmia Charitable Trust as per the Trust deed are in line with Schedule VII of the Companies Act, 2013 read with its Rules.

DDDCCT was established in 1980 and focuses on following major philanthropic areas:

To establish, maintain and/or grant, aid and/or other financial assistance to schools, collages, libraries, reading rooms, lecture halls, museum and other establishments and institutions for the development of education and diffusion of knowledge;

To grant scholarship, stipends, prizes, rewards, allowance or other form of financial assistance to the students.

To establish, maintain or grant aid or other financial assistance to Hospitals, Nursing Homes, Maternity Homes, Clinics, Charitable Dispensaries, sanatorium, and other establishments for relief to the poor, sick and infirm persons;

To establish and maintain homes, orphanage or other establishment for relief and to give help to poor and destitute people, orphans and widows and otherwise provided for them;

To grant relief during natural calamities such as earthquake, flood, fire, pestilence and other occasion of calamities of similar nature and to give donations, subscriptions or contributions to institutions, establishment or persons during such relief work.

To render assistance and/or grant aid to recognized public charitable trusts or institutions.

To do any other act for the advancement of general public utility not involving the carrying on of any activity for profit, without distinction of caste, colour and creed.

The CSR amount of Rs. 15.00Lakhs has been disbursed to DDDCT by the Company during the Financial Year 2020-21 which is engaged in various philanthropic activities as aforesaid.

The composition of the CSR Committee:

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.	Mr. Vijay Dalmia	Chairman	1	1
2.	Mr. R.P. Jain	Member	1	1
3.	Ms. Sonam Jalan	Member	1	1

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.

Composition of the CSR committee shared above and is available on the Company's website on:

http://mldalmiagroup.com/pdf/dalmia_codes_and_policies/2.pdf

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.

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

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (inRs.)	Amount required to be set-off for the financial year, if any(inRs.)
Not Applicable			

Average net profit of the company as per section 135(5)- Rs. 726.93

(a) Two percent of average net profit of the company as per section 135(5)- Rs. 14.54 Lakhs

(b) Surplus arising out of the CSR projects or programmes 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. 14.54 Lakhs

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

Total Amount Spent for the Financial Year (Rs. in Lakhs)	Amount Unspent (in Lakhs)
-------------------------------------------------------------	----------------------------

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 (Rs. in Lakhs)	Date of transfer	Name of the Fund	Amount (Rs. in Lakhs)	Date of transfer	
15.00	Nil	Nil	Nil	Nil	Nil

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

(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 (in years)	Amount allocated for the project (Rs. in Lakhs)	Amount spent in the current financial year (Rs. in Lakhs)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (Rs. in Lakhs)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation-Through Implementing Agency
	State	District			Name		CSR Registration number			
Not Applicable										

(c) 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.	Education & Health	Literacy, Health and overall development of the region.	Yes	Haryana West Bengal	Uttarakhand Chamoli Haridwar Bhiwani Kolkata & various other districts	15.00	No	Dhapa Devi Dalmia Charitable Trust	Yet to be obtained
Total						15.00			

(d) Amount spent in Administrative Overheads- Nil

(e) Amount spent on Impact Assessment, if applicable- Not Applicable

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) - Rs. 15.00 lakhs

(g) Excess amount for set off, if any- Nil

Sl.No.	Particular	Amount (Rs. in Lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	14.54
(ii)	Total amount spent for the Financial Year	15.00
(iii)	Excess amount spent for the financial year[(ii)-(i)]	0.46
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years[(iii)-(iv)]	0.46

(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) (Rs. in Lakhs)	Amount spent in the Reporting Financial Year (Rs. in Lakhs)	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 (Rs. in Lakhs)
------------	--------------------------------	----------------------------------------------------------------------------------------	----------------------------------------------------------------------	-------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------

Name of the Fund	Amount (Rs. in Lakhs)	Date of transfer
Nil		

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

(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								

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).

Date of creation or acquisition of the capital asset(s) - N.A

Amount of CSR spent for creation or acquisition of capital asset. – N.A

Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. – N.A

Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset). – N.A

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 Bateli Tea Co. Limited

Girdhar Gopal Dalmia Manish Dalmia
 Managing Director Director
 Kolkata, 29 th June 2021. DIN: 00583976 DIN: 00264752

ANNEXURE - 5

Form No. MGT-9

EXTRACT OF ANNUAL RETURN
As on the Financial Year ended on March 31, 2021

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

I. REGISTRATION AND OTHER DETAILS

i. CIN	L40100WB1919PLC003227
ii. Registration Date	24/05/1919
iii. Name of the Company	Bateli Tea Company Limited
iv. Category / Sub-Category of the Company	Company limited by shares / Non Government Company
v. Address of the Registered Office and contact details	130, Cotton Street, Kolkata – 700007
vi. Whether listed company	Yes
vii. Name, Address and contact details of Registrar & Transfer Agents (RTA), if any	ABS Consultant Pvt. Ltd. 99, Stephen House, 6th Floor, 4, B. B. D. Bagh (East), Kolkata - 700 001 Phone No. – 033-2230-1043

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sl. No.	Name and Description of main products /services	NIC Code of the Product / Service	% to total turnover of the company
1	Growing, Manufacturing and processing of Black Tea	01271, 1079, 10791	97.90%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sl. No.	Name and address of the company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
NIL					

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

Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year		No. of Shares held at the end of the year	% Change during the year						
	Physical	Total			% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters										
(1) Indian										
(a) Individual/HUF	50,204	400		50,604	23.62	50,204	400	50,604	23.62	0.00
(b) Central Govt.	-	-		-	-	-	-	-	-	-
(c) State Govt. (s)	-	-		-	-	-	-	-	-	-
(d) Bodies Corp.	77,746	-		77,746	36.29	92,897	-	92,897	43.36	7.07
(e) Banks / FI	-	-		-	-	-	-	-	-	-
(f) Any Other	-	-		-	-	-	-	-	-	-
Sub-total (A) (1)	1,27,950	400		1,28,350	59.91	1,43,101	400	1,43,501	66.98	7.07
(2) Foreign										
(a) NRIs –	-	-		-	-	-	-	-	-	-
(b) Other – Individuals	-	-		-	-	-	-	-	-	-
(c) Bodies Corp.	-	-		-	-	-	-	-	-	-
(d) Banks / FI	-	-		-	-	-	-	-	-	-
(e) Others	-	-		-	-	-	-	-	-	-
Sub-total (A) (2)	-	-		-	-	-	-	-	-	-
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	1,27,950	400		1,28,350	59.91	1,43,101	400	1,43,501	66.98	7.07
B. Public Shareholding										

(a) Mutual Funds	-	-	-	-	-	-	-	-	-
(b) Banks / FI	-	-	-	-	-	-	-	-	-
(c) Central Govt.	-	-	-	-	-	-	-	-	-
(d) State Govt.(s)	-	-	-	-	-	-	-	-	-
(e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
(f) Insurance Companies	-	-	-	-	-	-	-	-	-
(g) FIs	-	-	-	-	-	-	-	-	-
(h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
(i) Others	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
2. Non-Institutions									
(a) Bodies Corp.	55,969	400	56,369	26.31	55,969	400	56,369	26.31	0.00
(i) Indian	-	-	-	-	-	-	-	-	-
(ii) Overseas	-	-	-	-	-	-	-	-	-
(b) Individuals									
(i) Individual shareholders holding nominal share capital upto Rs. 1 lacs.	9,526	19,984	29,510	13.77	1166	13,193	14,359	6.70	7.07
(ii) Individual Shareholders holding nominal share capital in excess of Rs. 1 lacs.	-	-	-	-	-	-	-	-	-
(c) Others	-	-	-	-	-	-	-	-	-
Sub-total (B)(2)	65,495	20,384	85,879	40.09	57,135	13,593	70,728	33.02	7.07
Total Public Shareholding (B)=(B)(1)+(B)(2)	65,495	20,384	85,879	40.09	57,135	13,593	70,728	33.02	7.07

C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total(A+B+C)	1,93,445	20,784	214229	100	2,00,236	13,593	214229	100	0.00

(ii) Shareholding of Promoters

Sl No.	Shareholder's Name	Shareholding at the beginning of the year	Shareholding at the end of the Year			% change In share holding during the year		
No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares			% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Vijay Dalmia	6340	2.96	Nil	6340	2.96	Nil	0.00
2	Bhagwati Devi Dalmia	782	0.37	Nil	782	0.37	Nil	0.00
3	Nirmala Dalmia	850	0.40	Nil	850	0.40	Nil	0.00
4	Girdhar Gopal Dalmia	9,756	4.55	Nil	9,756	4.55	Nil	0.00
5	Manish Dalmia	10,036	4.68	Nil	10,036	4.68	Nil	0.00
6	Motilal Girdhar Gopal	11,085	5.17	Nil	11,085	5.17	Nil	0.00
7	Girdhar Gopal Manish Kumar	11,755	5.49	Nil	11,755	5.49	Nil	0.00
8	Manish Co. Pvt. Ltd.	77,746	36.29	Nil	92,897	43.36	Nil	7.07
Total		1,28,350	59.91	Nil	1,43,501	66.98	Nil	7.07

Change in Promoters' Shareholding:

Sl. No.	Name Of Shareholders	Shareholding at the beginning of the year	Date	Reason	Reason Increase/Decrease In	Cumulative Shareholding during the year
No. of shares	% of total shares of the company	No of share	% of total shares of the company	No. of shares	% of total shares of the company	

NIL

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

Sl. No.	Name of Shareholders	Shareholding at the beginning of the year	Date	Reason	Increase/Decrease In	Cumulative Shareholding during the year
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	
1	Dalmia Laminators Limited			55704	26.00	- - - - 55704 26.00
2	Rukmani Devi			3400	1.59	- - - - 3400 1.59
3	Benarasi Lall Dalmia			1200	0.56	- - - - 1200 0.56
4	Prabhat Chandra Sonowal			900	0.42	- - - - 900 0.42
5	Madhavlall B Bhansali			600	0.28	- - - - 600 0.28
6	Bhawani Shankar Bagaria			600	0.28	- - - - 600 0.28
7	Sabita Chatterjee			400	0.19	- - - - 400 0.19
8	Priyatosh Bhattacharyajee			300	0.14	- - - - 300 0.14
9	Administrator General Of Bengal			300	0.14	- - - - 300 0.14
10	Abani Mohan Ganguly			300	0.14	- - - - 300 0.14
11	Mandira Mukherjee			300	0.14	- - - - 300 0.14
12	Debajyoti Mukherjee			300	0.14	- - - - 300 0.14
13	Sailendra Nath Chaudhuri			300	0.14	- - - - 300 0.14
14	Buddhadeb Ghatak			300	0.14	- - - - 300 0.14
15	Prasanta Kumar Mukherjee			300	0.14	- - - - 300 0.14
16	Nandita Dutta			300	0.14	- - - - 300 0.14

17	Sangeeta Beriwal	300	0.14	- - - -	300	0.14
18	Shyamalesh Chatterjee	300	0.14	- - - -	300	0.14
19	Clive Street Nominees Pvt.Ltd.	300	0.14	- - - -	300	0.14

Shareholding of Directors and Key Managerial Personnel

Sl. No.	Name of Shareholder For Each of the Directors and KMP	Shareholding at the beginning of the year	Date	Reason	Reason Increase/Decrease in shareholding	Cumulative Shareholding during the year
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	
1	Girdhar Gopal Dalmia	9756	4.55	- - - -	9756	4.55
2	Vijay Dalmia	6340	2.96	- - - -	6340	2.96
3	Manish Dalmia	10036	4.68	- - - -	10036	4.68
5	R. P. Jain	-	-	- - - -	-	-
6	P.M. Baro	-	-	- - - -	-	-
7.	Sonam Jalan	-	-	- - - -	-	-
8.	Abhishek Shaw*	-	-	- - - -	-	-

*Appointed w.e.f. July 21, 2020.

V. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Remuneration to Managing Director, Whole-time Directors and/or Manager:
(Rs. In Lacs)

Sl.

No.	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount			
Girdhar Gopal Dalmia MD	Vijay Dalmia WTD	P.M. Baro WTD				
Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income tax Act, 1961						
1.	10.00*	10.00*	12.00*	32.00		
2. Stock Option	-	-	-	-		
3. Sweat Equity	-	-	-	-		
Commission						
4. - as % of profit	-	-	-	-		
- others						
5. Others	-	-	-	-		
Total (A)	10.00	10.00	12.00	32.00		
Ceiling as per the Act	As per Section 198 of the Companies Act, 2013				98.57	

*Due to Covid-19 Pandemic, the Executive Directors voluntarily foregone 50% of their annual remuneration.

Remuneration to other directors (Rs. In Lacs)

Sl. No.	Particulars of Remuneration	Mr. R.P. Jain	Ms. Sonam Jalan	Mr. Manish Dalmia	Total Amount
Independent Directors					
Fee for attending board / committee meetings	-	-	-	-	
Commission	-	-	-	-	
Others, please specify	-	-	-	-	
Total (1)	-	-	-	-	
Other Non-Executive Directors					
Fee for attending board /committee meetings	-	-	-	-	
Commission	-	-	-	-	
Others, please specify	-	-	-	-	
Total (2)	-	-	-	-	
Total (B)=(1+2)	-	-	-	-	

Total Managerial Remuneration	-	-	-	-
Overall Ceiling as per the Act	-	-	-	-

Note - No remuneration either by way of salary, commission or sitting fees has been paid to any of the Independent Directors and Non-Executive Directors of the Company during the year under review.

Remuneration to Key Managerial Personnel other than MD/Manager/ WTD
(Rs. In Lacs)

Sl. No.	Particulars of Remuneration	Key Managerial Personnel	Total Amount		
CEO	CFO	CS			
	Mr. Vijay Dalmia	Mr. Abhishek Shaw			
			-		
	Gross salary		10.00*	4.50	14.50
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				
1	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961		-	-	-
2	Stock Option		-	-	-
3	Sweat Equity		-	-	-
	Commission		-	-	-
4	- as % of profit		-	-	-
	- others		-	-	-
5	Others		-	-	-
	Total		- 10.00	4.50	14.50

* Due to Covid-19 Pandemic, the Executive Directors voluntarily foregone 50% of their annual remuneration.

VI. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment
(Rs. In Lacs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
-------------	----------------------------------	-----------------	----------	--------------------

Indebtedness at the beginning of the financial year				
i) Principal Amount	3,752.11	999.78	-	4,751.89
ii) Interest due but not paid		-	-	- -
iii) Interest accrued but not due		19.16	-	- 19.16
Total (i+ii+iii)		3,771.27	999.78	- 4,771.06
Change in Indebtedness during the financial year				
Additions		1,104.40	4,484.40	- 5,588.80
Reduction		744.66	4,263.09	- 5,007.75
Net Change		359.75	221.31	- 581.05
Indebtedness at the end of the financial year				
i) Principal Amount		4,110.35	1,221.09	- 5,331.44
ii) Interest due but not paid		-	-	- -
iii) Interest accrued but not due		1.51	-	- 1.51
Total (i+ii+iii)		4,111.86	1,221.09	- 5,332.95

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD/ NCLT / COURT]	Appeal made, if any (give Details)
Company					
Penalty					
Punishment					
Compounding					

DIRECTORS
Penalty Punishment Compounding
Other Officers In Default
Penalty Punishment Compounding

Textual information (2)

Description of state of companies affair

The Company is engaged in the manufacturing of tea, and 97.90% of the total revenue of the Company is derived from these activities. The tea division of the Company is a fully integrated unit having own plantations with state-of-art manufacturing facilities at beautifully sprawled estates in Assam. Our teas are well marketed through auctions as well as through our own distribution network. Our brands have strong localized presence in different parts of the country. During the year under review, the Company has achieved sales volume of 34.07 lacs Kgs of tea as compare to 36.24 lacs Kgs of tea in FY 2020, thereby registering a decline of 5.98 % during the turbulence time. The decline in the sale volume is on account of nationwide lockdown and complete suspension of economic activities during the first quarter. Your Board expect sustainable and profitable growth through our consistent efforts in the FY2022. Our Company is committed to a clean environment and, thus, always strives to ensure the best measures are implanted to ensure environmental safety. The best of environment, safety and pollution control measures are implemented across our manufacturing units and that the measures adopted are adequate. The management continuously reviews the measures adopted and their efficiency to ensure environmental safety.

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

Considering the uncertainty looming due to Covid-19 pandemic and the financial recession faced by India, strengthening the financial position of the Company and having dependence on internal fund is a key financial strategy. Considering the same, your Directors do not recommend any dividend for the financial year 2020-21.

Textual information (4)

Details regarding energy conservation

A) CONSERVATION OF ENERGY i) the steps taken or impact on conservation of energy; The Company has taken various steps for minimization of energy consumption by putting continuous efforts towards optimization of operating and processing activities, up-gradation of plant equipment etc. ii) the steps taken by the company for utilising alternate sources of energy NIL iii) the capital investment on energy conservation equipments; NIL

Textual information (5)

Details regarding technology absorption

B) TECHNOLOGY ABSORPTION From B: Disclosure of particulars with respect to Technology absorption Technology, absorption, adaptation and innovation:- Efforts made towards technology absorption NIL The benefits derived like product improvement, cost reduction, product development or import substitution NIL 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 the reasons thereof; and NIL Research & Development (R & D) - Expenditure incurred on Research and Development NIL

Textual information (6)

Disclosures in director's responsibility statement

Pursuant to Section 134(3)(c) of the Companies Act, 2013, your Directors confirm that: a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; b. they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period; c. they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; d. the annual accounts have been prepared on a going concern basis; and e. they have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively. f. proper systems had been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (7)

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

Material changes and commitments affecting the financial position of the Company between the end of the financial year and date of this report are given below: The FY2021 was challenging year for the Company, and with the second wave of Covid-19, the operations of the Company has faced operational and financial challenges. However, the Company has been able to control the damages to a minimal level with the help of proactive measures and reactive safety measure in the workplace. The Company also adhere to the guidelines issued by the Central and State governments from time to time to fight the Covid-19 by following the governments guidelines on Covid-19. There are no significant material changes and commitments affecting the financial position of the Company, which have occurred between the end of the Financial Year of the Company to which the financial statements relate and the date of this Report.

Textual information (8)

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

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013, are disclosed in the notes to the Standalone Financial Statements provided in this Annual Report.

Textual information (9)

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

There were no material related party transactions entered into by the Company during the year under review and the transactions entered into with related parties during the year were on arm's length basis. Thus, the disclosure in Form AOC-2 in terms of Section 134 of the Act is not applicable. All related party transactions are disclosed in the notes to the accounts. The Company has developed a framework through Standard Operating Procedures for the purpose of identification and monitoring of Related Party Transactions.

All Related Party Transactions are placed before the Audit Committee for prior approval. Prior omnibus approval of the Audit Committee is obtained for the transactions which are repetitive in nature or when the need for these cannot be foreseen in advance.

The policy on Related Party Transactions as approved by the Board is uploaded on the Company's website www.mldalmiagroup.com

Textual information (10)

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

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

As on the Financial Year ended on March 31, 2021

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

I. REGISTRATION AND OTHER DETAILS

i. CIN	L40100WB1919PLC003227
ii. Registration Date	24/05/1919
iii. Name of the Company	Bateli Tea Company Limited
iv. Category / Sub-Category of the Company	Company limited by shares / Non Government Company
v. Address of the Registered Office and contact details	130, Cotton Street, Kolkata – 700007
vi. Whether listed company	Yes
vii. Name, Address and contact details of Registrar & Transfer Agents (RTA), if any	ABS Consultant Pvt. Ltd. 99, Stephen House, 6th Floor, 4, B. B. D. Bagh (East), Kolkata - 700 001 Phone No. – 033-2230-1043

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sl. No.	Name and Description of main products /services	NIC Code of the Product / Service	% to total turnover of the company
1	Growing, Manufacturing and processing of Black Tea	01271, 1079, 10791	97.90%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sl. No.	Name and address of the company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
NIL					

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

Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year		No. of Shares held at the end of the year	% Change during the year						
	Physical	Total			% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters										
(1) Indian										
(a) Individual/HUF	50,204	400		50,604	23.62	50,204	400	50,604	23.62	0.00
(b) Central Govt.	-	-		-	-	-	-	-	-	-
(c) State Govt. (s)	-	-		-	-	-	-	-	-	-
(d) Bodies Corp.	77,746	-		77,746	36.29	92,897	-	92,897	43.36	7.07
(e) Banks / FI	-	-		-	-	-	-	-	-	-
(f) Any Other	-	-		-	-	-	-	-	-	-
Sub-total (A) (1)	1,27,950	400		1,28,350	59.91	1,43,101	400	1,43,501	66.98	7.07
(2) Foreign										
(a) NRIs –	-	-		-	-	-	-	-	-	-
(b) Other – Individuals	-	-		-	-	-	-	-	-	-
(c) Bodies Corp.	-	-		-	-	-	-	-	-	-
(d) Banks / FI	-	-		-	-	-	-	-	-	-
(e) Others	-	-		-	-	-	-	-	-	-
Sub-total (A) (2)	-	-		-	-	-	-	-	-	-
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	1,27,950	400		1,28,350	59.91	1,43,101	400	1,43,501	66.98	7.07
B. Public Shareholding										

(a) Mutual Funds	-	-	-	-	-	-	-	-	-
(b) Banks / FI	-	-	-	-	-	-	-	-	-
(c) Central Govt.	-	-	-	-	-	-	-	-	-
(d) State Govt.(s)	-	-	-	-	-	-	-	-	-
(e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
(f) Insurance Companies	-	-	-	-	-	-	-	-	-
(g) FIs	-	-	-	-	-	-	-	-	-
(h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
(i) Others	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
2. Non-Institutions									
(a) Bodies Corp.	55,969	400	56,369	26.31	55,969	400	56,369	26.31	0.00
(i) Indian	-	-	-	-	-	-	-	-	-
(ii) Overseas	-	-	-	-	-	-	-	-	-
(b) Individuals									
(i) Individual shareholders holding nominal share capital upto Rs. 1 lacs.	9,526	19,984	29,510	13.77	1166	13,193	14,359	6.70	7.07
(ii) Individual Shareholders holding nominal share capital in excess of Rs. 1 lacs.	-	-	-	-	-	-	-	-	-
(c) Others	-	-	-	-	-	-	-	-	-
Sub-total (B)(2)	65,495	20,384	85,879	40.09	57,135	13,593	70,728	33.02	7.07
Total Public Shareholding (B)=(B)(1)+(B)(2)	65,495	20,384	85,879	40.09	57,135	13,593	70,728	33.02	7.07

C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total(A+B+C)	1,93,445	20,784	214229	100	2,00,236	13,593	214229	100	0.00

(ii) Shareholding of Promoters

Sl No.	Shareholder's Name	Shareholding at the beginning of the year	Shareholding at the end of the Year			% change In share holding during the year		
No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares			% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Vijay Dalmia	6340	2.96	Nil	6340	2.96	Nil	0.00
2	Bhagwati Devi Dalmia	782	0.37	Nil	782	0.37	Nil	0.00
3	Nirmala Dalmia	850	0.40	Nil	850	0.40	Nil	0.00
4	Girdhar Gopal Dalmia	9,756	4.55	Nil	9,756	4.55	Nil	0.00
5	Manish Dalmia	10,036	4.68	Nil	10,036	4.68	Nil	0.00
6	Motilal Girdhar Gopal	11,085	5.17	Nil	11,085	5.17	Nil	0.00
7	Girdhar Gopal Manish Kumar	11,755	5.49	Nil	11,755	5.49	Nil	0.00
8	Manish Co. Pvt. Ltd.	77,746	36.29	Nil	92,897	43.36	Nil	7.07
Total		1,28,350	59.91	Nil	1,43,501	66.98	Nil	7.07

Change in Promoters' Shareholding:

Sl. No.	Name Of Shareholders	Shareholding at the beginning of the year	Date	Reason	Reason Increase/Decrease In	Cumulative Shareholding during the year
No. of shares	% of total shares of the company	No of share	% of total shares of the company	No. of shares	% of total shares of the company	

NIL

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

Sl. No.	Name of Shareholders	Shareholding at the beginning of the year	Date	Reason	Increase/Decrease In	Cumulative Shareholding during the year
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	
1	Dalmia Laminators Limited			55704	26.00	- - - - 55704 26.00
2	Rukmani Devi			3400	1.59	- - - - 3400 1.59
3	Benarasi Lall Dalmia			1200	0.56	- - - - 1200 0.56
4	Prabhat Chandra Sonowal			900	0.42	- - - - 900 0.42
5	Madhavlall B Bhansali			600	0.28	- - - - 600 0.28
6	Bhawani Shankar Bagaria			600	0.28	- - - - 600 0.28
7	Sabita Chatterjee			400	0.19	- - - - 400 0.19
8	Priyatosh Bhattacharyajee			300	0.14	- - - - 300 0.14
9	Administrator General Of Bengal			300	0.14	- - - - 300 0.14
10	Abani Mohan Ganguly			300	0.14	- - - - 300 0.14
11	Mandira Mukherjee			300	0.14	- - - - 300 0.14
12	Debajyoti Mukherjee			300	0.14	- - - - 300 0.14
13	Sailendra Nath Chaudhuri			300	0.14	- - - - 300 0.14
14	Buddhadeb Ghatak			300	0.14	- - - - 300 0.14
15	Prasanta Kumar Mukherjee			300	0.14	- - - - 300 0.14
16	Nandita Dutta			300	0.14	- - - - 300 0.14

17	Sangeeta Beriwal	300	0.14	- - - -	300	0.14
18	Shyamalesh Chatterjee	300	0.14	- - - -	300	0.14
19	Clive Street Nominees Pvt.Ltd.	300	0.14	- - - -	300	0.14

Shareholding of Directors and Key Managerial Personnel

Sl. No.	Name of Shareholder For Each of the Directors and KMP	Shareholding at the beginning of the year	Date	Reason	Reason Increase/Decrease in shareholding	Cumulative Shareholding during the year
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	
1	Girdhar Gopal Dalmia	9756	4.55	- - - -	9756	4.55
2	Vijay Dalmia	6340	2.96	- - - -	6340	2.96
3	Manish Dalmia	10036	4.68	- - - -	10036	4.68
5	R. P. Jain	-	-	- - - -	-	-
6	P.M. Baro	-	-	- - - -	-	-
7.	Sonam Jalan	-	-	- - - -	-	-
8.	Abhishek Shaw*	-	-	- - - -	-	-

*Appointed w.e.f. July 21, 2020.

V. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Remuneration to Managing Director, Whole-time Directors and/or Manager:
(Rs. In Lacs)

Sl.

No.	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount			
Girdhar Gopal Dalmia MD	Vijay Dalmia WTD	P.M. Baro WTD				
Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income tax Act, 1961						
1.	10.00*	10.00*	12.00*	32.00		
2. Stock Option	-	-	-	-		
3. Sweat Equity	-	-	-	-		
Commission						
4. - as % of profit	-	-	-	-		
- others						
5. Others	-	-	-	-		
Total (A)	10.00	10.00	12.00	32.00		
Ceiling as per the Act	As per Section 198 of the Companies Act, 2013				98.57	

*Due to Covid-19 Pandemic, the Executive Directors voluntarily foregone 50% of their annual remuneration.

Remuneration to other directors (Rs. In Lacs)

Sl. No.	Particulars of Remuneration	Mr. R.P. Jain	Ms. Sonam Jalan	Mr. Manish Dalmia	Total Amount
Independent Directors					
Fee for attending board / committee meetings	-	-	-	-	
Commission	-	-	-	-	
Others, please specify	-	-	-	-	
Total (1)	-	-	-	-	
Other Non-Executive Directors					
Fee for attending board /committee meetings	-	-	-	-	
Commission	-	-	-	-	
Others, please specify	-	-	-	-	
Total (2)	-	-	-	-	
Total (B)=(1+2)	-	-	-	-	

Total Managerial Remuneration	-	-	-	-
Overall Ceiling as per the Act	-	-	-	-

Note - No remuneration either by way of salary, commission or sitting fees has been paid to any of the Independent Directors and Non-Executive Directors of the Company during the year under review.

Remuneration to Key Managerial Personnel other than MD/Manager/ WTD
(Rs. In Lacs)

Sl. No.	Particulars of Remuneration	Key Managerial Personnel	Total Amount		
CEO	CFO	CS			
	Mr. Vijay Dalmia	Mr. Abhishek Shaw			
			-		
	Gross salary		10.00*	4.50	14.50
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				
1	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961		-	-	-
2	Stock Option		-	-	-
3	Sweat Equity		-	-	-
	Commission		-	-	-
4	- as % of profit		-	-	-
	- others		-	-	-
5	Others		-	-	-
	Total		- 10.00	4.50	14.50

* Due to Covid-19 Pandemic, the Executive Directors voluntarily foregone 50% of their annual remuneration.

VI. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment
(Rs. In Lacs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
-------------	----------------------------------	-----------------	----------	--------------------

Indebtedness at the beginning of the financial year				
i) Principal Amount	3,752.11	999.78	-	4,751.89
ii) Interest due but not paid		-	-	- -
iii) Interest accrued but not due		19.16	-	- 19.16
Total (i+ii+iii)		3,771.27	999.78	- 4,771.06
Change in Indebtedness during the financial year				
Additions		1,104.40	4,484.40	- 5,588.80
Reduction		744.66	4,263.09	- 5,007.75
Net Change		359.75	221.31	- 581.05
Indebtedness at the end of the financial year				
i) Principal Amount		4,110.35	1,221.09	- 5,331.44
ii) Interest due but not paid		-	-	- -
iii) Interest accrued but not due		1.51	-	- 1.51
Total (i+ii+iii)		4,111.86	1,221.09	- 5,332.95

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD/ NCLT / COURT]	Appeal made, if any (give Details)
Company					
Penalty					
Punishment					
Compounding					

DIRECTORS
Penalty Punishment Compounding
Other Officers In Default
Penalty Punishment Compounding

Textual information (11)

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

In accordance with the provisions of Section 149(7) of the Companies Act, 2013, each of the Independent Directors have confirmed to the Company that he or she meets the criteria of independence laid down in Section 149(6) of the Companies Act, 2013 read with Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 (the Listing Regulations) as amended.

In the opinion of the Board of Directors, all Independent Directors of the Company, fulfills the conditions specified in the Act and Rules made thereunder.

Textual information (12)

Reappointment of independent directors as per section 149(10) [Text Block]

In accordance with the provisions of Section 149(7) of the Companies Act, 2013, each of the Independent Directors have confirmed to the Company that he or she meets the criteria of independence laid down in Section 149(6) of the Companies Act, 2013 read with Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 (the Listing Regulations) as amended.

Textual information (13)

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

The Company has constituted an internal Risk Management Committee. The details of Committee and its terms of reference are set out in the Corporate Governance Report forming part of the Board's Report.

The Company has a Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objective and enhance the Company's competitive advantage..

Textual information (14)

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

A brief outline of the company's CSR policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programmes:

The Company has carrying out CSR activities through Dhapa Devi Dalmia Charitable Trust (DDDCCT) during the year.

The main objects and purposes of Dhapa Devi Dalmia Charitable Trust as per the Trust deed are in line with Schedule VII of the Companies Act, 2013 read with its Rules.

DDDCCT was established in 1980 and focuses on following major philanthropic areas:

To establish, maintain and/or grant, aid and/or other financial assistance to schools, collages, libraries, reading rooms, lecture halls, museum and other establishments and institutions for the development of education and diffusion of knowledge;

To grant scholarship, stipends, prizes, rewards, allowance or other form of financial assistance to the students.

To establish, maintain or grant aid or other financial assistance to Hospitals, Nursing Homes, Maternity Homes, Clinics, Charitable Dispensaries, sanatorium, and other establishments for relief to the poor, sick and infirm persons;

To establish and maintain homes, orphanage or other establishment for relief and to give help to poor and destitute people, orphans and widows and otherwise provided for them;

To grant relief during natural calamities such as earthquake, flood, fire, pestilence and other occasion of calamities of similar nature and to give donations, subscriptions or contributions to institutions, establishment or persons during such relief work.

To render assistance and/or grant aid to recognized public charitable trusts or institutions.

To do any other act for the advancement of general public utility not involving the carrying on of any activity for profit, without distinction of caste, colour and creed.

The CSR amount of Rs. 15.00Lakhs has been disbursed to DDDCT by the Company during the Financial Year 2020-21 which is engaged in various philanthropic activities as aforesaid.

The composition of the CSR Committee:

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.	Mr. Vijay Dalmia	Chairman	1	1
2.	Mr. R.P. Jain	Member	1	1
3.	Ms. Sonam Jalan	Member	1	1

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.

Composition of the CSR committee shared above and is available on the Company's website on:

http://mldalmiagroup.com/pdf/dalmia_codes_and_policies/2.pdf

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.

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

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (inRs.)	Amount required to be set-off for the financial year, if any(inRs.)
Not Applicable			

Average net profit of the company as per section 135(5)- Rs. 726.93

(a) Two percent of average net profit of the company as per section 135(5)- Rs. 14.54 Lakhs

(b) Surplus arising out of the CSR projects or programmes 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. 14.54 Lakhs

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

Total Amount Spent for the Financial Year (Rs. in Lakhs)	Amount Unspent (in Lakhs)				
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 (Rs. in Lakhs)	Date of transfer	Name of the Fund	Amount (Rs. in Lakhs)	Date of transfer	
15.00	Nil	Nil	Nil	Nil	Nil

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project in	Item from the list of activities	Local area (Yes/No)	Location of the project	Project duration (in years)	Amount allocated for the project (Rs. in Lakhs)	Amount spent in the current financial year	Amount transferred to UnspentCSR Account for the project as per Section	Mode of Implementation - Direct (Yes/No)	Mode of Implementation-Through Implementing Agency

Schedule VII to the Act				year (Rs. in Lakhs)	135(6) (Rs. in Lakhs)
State	District	Name	CSR Registration number		
Not Applicable					

(c) 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.	Education & Health	Literacy, Health and overall development of the region .	Yes	Uttarakhand Chamoli Haridwar Bhiwani West Bengal	15.00	No	Dhapa Devi Dalmia Charitable Trust
				Kolkata & various other districts			Yet to be obtained
	Total				15.00		

(d) Amount spent in Administrative Overheads- Nil

(e) Amount spent on Impact Assessment, if applicable- Not Applicable

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) - Rs. 15.00 lakhs

(g) Excess amount for set off, if any- Nil

Sl.No.	Particular	Amount (Rs. in Lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	14.54
(ii)	Total amount spent for the Financial Year	15.00

(iii)	Excess amount spent for the financial year[(ii)-(i)]	0.46
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years[(iii)-(iv)]	0.46

(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) (Rs. in Lakhs)	Amount spent in the Reporting Financial Year (Rs. in Lakhs)	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 (Rs. in Lakhs)
Name of the Fund	Amount (Rs. in Lakhs)	Date of transfer			
Nil					

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

(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								

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).

Date of creation or acquisition of the capital asset(s) - N.A

Amount of CSR spent for creation or acquisition of capital asset. – N.A

Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. – N.A

Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset). – N.A

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

Textual information (15)

Disclosure of financial summary or highlights [Text Block]

Company's Financial Performance for the year ended March 31, 2021

The key highlights of financial performance of the Company for the financial year ended March 31, 2021 as compared to the previous financial year are tabulated below:

(Rs. In Lacs)

Particulars	March 31, 2021	March 31, 2020
Revenue from operation	7650.88	5847.78
Other Income	163.98	592.25
PBIDT	1875.82	1723.43
Profit before Tax	939.21	886.68
Less: Tax Expense/(Credit)	(9.08)	97.73
Profit after Tax	948.29	788.95
EPS	442.71	368.32

Textual information (16)

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

Mr. Manish Dalmia retires by rotation and being eligible has offered himself for re-appointment.

Mr. Girdhar Gopal Dalmia was appointed as a Managing Director of the Company effective July 1, 2018 to hold the Office of Managing Director for a period of 3 years ending on June 30, 2021. As part of the initiative to create enduring guidance for the Company, based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at their meeting held on June 29, 2021, had approved the re-appointment of Mr. G. G. Dalmia as Managing Director of the Company for a further period of 3 years commencing July 1, 2021 subject to the approval of the shareholders.

Mr. Vijay Dalmia was appointed as a Whole-time Director & CFO of the Company for a period of 3 years w.e.f. March 1, 2018 for a period of 3 years ending on February 28, 2021. As the existing tenure of Mr. Vijay Dalmia as Whole-time Director and CFO of the Company has expire on February 28, 2021, the Board of Directors of the Company, keeping in view his performance, vast expertise and knowledge, considers that the appointment of Mr. Vijay Dalmia will benefit to the Company and it is desirable to continue his services as an Whole-time Director & CFO. Accordingly, the Board of Directors based on the recommendation of Nomination and Remuneration Committee has re-appointed Mr. Vijay Dalmia as Whole-Time Director and CFO for a further period of 3 years w.e.f. March 1, 2021.

Mr. Parekh Mani Baro was appointed as a Whole-time Director Company for a period of 3 years w.e.f. February 14, 2018 for a period of 3 years ending on February 13, 2021. As the existing tenure of Mr. Parekh Mani Baro as Whole-time Director of the Company has expire on February 13, 2021. The Board of Directors of the Company, keeping in view his performance, vast expertise and knowledge, considers that the appointment of Mr. Parekh Mani Baro will benefit to the Company and it is desirable to continue his services as an Whole-time Director. Accordingly, the Board of Directors based on the recommendation of Nomination and Remuneration Committee has re-appointed Mr. Parekh Mani Baro as Whole-Time Director for a further period of 3 years w.e.f. February 14, 2021 to February 13, 2024.

The resolution, including terms and conditions and remuneration, seeking approval of the shareholders to the re-appointment of Mr. G. G. Dalmia, Mr. Vijay Dalmia and Mr. Parekh Mani Baro is included in the Notice of Annual General Meeting.

A brief profile of Mr. G. G. Dalmia, Mr. Vijay Dalmia and Mr. Parekh Mani Baro are also enclosed as 'Annexure-1' to the Notice of Annual General Meeting.

The criteria for selection of Directors and remuneration policy are disclosed in the Corporate Governance section which forms part of this Annual Report.

The details of programs or familiarization training of Independent Directors with the Company, their roles, right & responsibility, nature of the Industry in which Company operates and related matters are available on the Company's website www.mldalmiagroup.com

The Company has received declarations from all the Independent Directors of the Company confirming that they meet the criteria of independence prescribed under the Act and the Listing Regulations.

During the year, the non-executive directors of the Company had no pecuniary relationship or transactions with the Company.

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	Girdhar	Manish
Middle name of director	Gopal	
Last name of director	Dalmia	Dalmia
Designation of director	Managing Director	Director
Director identification number of director	00583976	00264752
Date of signing of financial statements by director	29/06/2021	29/06/2021

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

	01/04/2020 to 31/03/2021
Name of company secretary	Abhishek Shaw
Date of signing of financial statements by company secretary	29/06/2021
Name of chief financial officer	Vijay Dalmia
Date of signing of financial statements by chief financial officer	29/06/2021

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

..(1)

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

Auditors [Axis]	1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Dutta Ghosh & Associates
Name of auditor signing report	Sandip Dey
Firms registration number of audit firm	309088E
Membership number of auditor	069862
Address of auditors	4 Rippon Street, Kolkata-700016
Permanent account number of auditor or auditor's firm	AAEFD3938N
SRN of form ADT-1	G54658174
Date of signing audit report by auditors	29/06/2021
Date of signing of balance sheet by auditors	29/06/2021

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2020 to 31/03/2021
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (17) [See below]
Disclosure in auditors report relating to inventories	Textual information (18) [See below]
Disclosure in auditors report relating to loans	Textual information (19) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (20) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (21) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (22) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (23) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (24) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (25) [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 (26) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (27) [See below]
Disclosure in auditors report relating to Nidhi Company	The Company is not a Nidhi Company and hence paragraph 3(xii) of the order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (28) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (29) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (30) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act 1934. Accordingly, paragraph 3 (xvi) of the order is not applicable to the company

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

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (31) [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 (17)

Disclosure in auditors report relating to fixed assets

a. The Company is maintaining proper records to show full particulars, including quantitative details and situation of its Property, Plant & Equipment. b. The Company has a regular program of physical verification of its Property, Plant & Equipment by which Property, Plant & Equipment are verified in a phased manner over a period of three years. In accordance with this program certain Property, Plant & Equipment were verified during the year and no material discrepancies were noticed on such verification. In our opinion, the periodicity of physical verification of Property, Plant & Equipment is reasonable having regard to the size of the Company and the nature of its assets. c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company;

Textual information (18)

Disclosure in auditors report relating to inventories

During the year, the stock of Finished Goods, Raw Materials, Work-in-progress, and stores & spares lying at the factory of the company have been physically verified by the management. The discrepancies noticed on physical verification of inventory as compared to book records were not material and have been appropriately dealt with in the books of account.

Textual information (19)

Disclosure in auditors report relating to loans

The Company has granted unsecured loans to companies covered in the register maintained under section 189 of the Act, and with respect to the same; a. In our opinion, the terms and conditions of grant of such loans are not, prima facie, prejudicial to the Company's interest; b. the schedule of repayment of principal and payment of interest has been stipulated and the repayment/receipts of the principal amount and the interest are regular; c. there is no overdue amount in respect of loans granted to such companies;

Textual information (20)

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

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

Textual information (21)

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 deposit from the public during the year, within the meaning of Section 73 to 76 of the Act and the Rules made thereunder. Accordingly, paragraph 3(v) of the order is not applicable to the Company.

Textual information (22)

Disclosure in auditors report relating to maintenance of cost records

Pursuant to the rules made by the Central Government of India, the Company is maintaining cost records as specified under section 148(1) of the Act in respect of products. We have broadly reviewed the same, and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. We have not, however, made a detailed examination of records with a view to determine whether they are accurate or complete.

Textual information (23)

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

According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Provident fund, Profession tax, Income tax, Duty of customs, Employees state insurance, Goods and Service tax, Cess and other material statutory dues have been regularly deposited during the year with the appropriate authorities. Further no undisputed amounts payable in respect thereof were outstanding at the year-end for the period of more than six months from the date they became payable.

b. According to the information and explanations given to us, there are no dues of Income tax, Sales tax, Service tax, Duty of customs, Duty of excise, Goods and Services tax and Value added tax as at March 31, 2021 which have not been deposited with the appropriate authorities on account of any dispute.

Textual information (24)

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

According to the records of the Company examined by us, the Company has not defaulted in repayment of dues to any bank or financial Institution during the year. The Company does not have any borrowings from the Government or by issue of debentures.

Textual information (25)

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

According to the information and explanations given to us, the term loans have been applied by the Company during the year for the purpose for which they were obtained. The Company did not raise money by way of initial public offer or further public offer (including debt instruments) during the year.

Textual information (26)

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

During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India and according to the information & explanations given to us, we have neither come across any instance of fraud by the company or on the company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the management

Textual information (27)

Disclosure in auditors report relating to managerial remuneration

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

Textual information (28)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations 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. The details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

Textual information (29)

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

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

Textual information (30)

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

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with the directors or persons connected with them. Accordingly, paragraph 3 (xv) of the order is not applicable to the company.

Textual information (31)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATELI TEA COMPANY LIMITED

Report on the Audit of the Financial Statements

Opinion

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

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the 'Act') in the manner so required and give a true and fair view in conformity with the 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 31 st March, 2021, and its profit, including total comprehensive income, the changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Emphasis of Matter

We draw attention to note 41 to the accompanying financial statements, which describes the effects of uncertainties relating to Covid-19 pandemic outbreak on the Company's operations and management's evaluation of its impact on the accompanying financial statements as at 31st March 2021, the impact of which is dependent on future developments. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. However, we have determined that there are no key audit matters to communicate in our report.

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 financial statements and our auditor's report thereon.

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.

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

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

In preparing the financial statements, 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.

Those Board of Directors is 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 the Standards on Auditing 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 the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

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.

Report on Other Legal and Regulatory Requirements

As required by Section 197(16) of the Act, we report that the company has paid remuneration to its directors during the year in accordance with the provisions of and limits laid down under Section 197 read with Schedule V of the Act.

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

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

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;

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;

the financial statements dealt with by this report are in agreement with the books of account;

in our opinion, the aforesaid financial statements comply with Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Account) Rules, 2014

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

With respect to the existence of the Internal Financial Controls over Financial Reporting of the Company and operating effectiveness of such controls, refer to our separate Report in Annexure "B".

with respect to the other matters to be included in the Auditors report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid/provided by the Company to its directors during the Year is in accordance with the provision of section 197 of the act.

with respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors)

Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:

the Company has disclosed the impact of pending litigations on its financial position in the financial statements;

the Company has made provision, as required under the applicable law or Ind AS, for material foreseeable losses, if any, on long-term contracts including derivative contracts;

there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company;

ANNEXURE – “A” TO THE INDEPENDENT AUDITORS’ REPORT

The Annexure to our Independent Auditor’s Report of even date to the members of Bateli Tea Company Limited, on the Financial Statements for the year ended March 31, 2021, we report that:

i)

The Company is maintaining proper records to show full particulars, including quantitative details and situation of its Property, Plant & Equipment.

The Company has a regular program of physical verification of its Property, Plant & Equipment by which Property, Plant & Equipment are verified in a phased manner over a period of three years. In accordance with this program certain Property, Plant & Equipment were verified during the year and no material discrepancies were noticed on such verification. In our opinion, the periodicity of physical verification of Property, Plant & Equipment is reasonable having regard to the size of the Company and the nature of its assets.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company;

ii) During the year, the stock of Finished Goods, Raw Materials, Work-in-progress, and stores & spares lying at the factory of the company have been physically verified by the management. In our Opinion the frequency of verification is reasonable. The discrepancies noticed on physical verification of inventory as compared to book records were not material and have been appropriately dealt with in the books of account.

iii) The Company has granted unsecured loans to companies covered in the register maintained under section 189 of the Act, and with respect to the same;

in our opinion, the terms and conditions of grant of such loans are not, prima facie, prejudicial to the Company’s interest;

b. the schedule of repayment of principal and payment of interest has been stipulated and the repayment/receipts of the principal amount and the interest are regular;

c. there is no overdue amount in respect of loans granted to such companies;

iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act in respect of loans given, investments made, guarantees given and security provided as applicable.

v) In our opinion and according to the information and explanations given to us, the company has not accepted any deposit from the public during the year, within the meaning of Section 73 to 76 of the Act and the Rules made thereunder. Accordingly, paragraph 3(v) of the order is not applicable to the Company.

vi) Pursuant to the rules made by the Central Government of India, the Company is maintaining cost records as specified under section 148(1) of the Act in respect of products.

We have broadly reviewed the same, and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. We have not, however, made a detailed examination of records with a view to determine whether they are accurate or complete.

vii) a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Provident fund, Profession tax, Income tax, Duty of customs, Employees state insurance, Goods and Service tax, cess and other material statutory dues have been regularly deposited during the year with the appropriate authorities. Further no undisputed amounts payable in respect thereof were outstanding at the year-end for the period of more than six months from the date they became payable.

b. According to the information and explanations given to us, there are no dues of Income tax, Sales tax, Service tax, Duty of customs, Duty of excise, Goods and Service tax and Value added tax as at March 31, 2021 which have not been deposited with the appropriate authorities on account of any dispute.

viii) According to the records of the Company examined by us, the Company has not defaulted in repayment of dues to any bank or financial Institution during the year. The Company does not have any borrowings from the Government or by issue of debentures.

ix) According to the information and explanations given to us, the term loans have been applied by the Company during the year for the purpose for which they were obtained. The Company did not raise money by way of initial public offer or further public offer (including debt instruments) during the year.

x) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India and according to the information & explanations given to us, we have neither come across any instance of fraud by the company or on the company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the management.

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

xii) The Company is not a Nidhi Company and hence paragraph 3(xii) of the order is not applicable to the Company.

xiii) According to the information and explanations 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. The details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

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

xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with the directors or persons connected with them. Accordingly, paragraph 3 (xv) of the order is 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. Accordingly, paragraph 3 (xvi) of the order is not applicable to the company.

For Dutta Ghosh & Associates
Chartered Accountants
FRN-309088E

(SandipDey)
Partner
Kolkata, 29 th June 2021 (Membership No. 069862)
UDIN: 21069862AAAAHH8515

ANNEXURE –“B” TO THE INDEPENDENT AUDITOR’S REPORT

The Annexure referred to in our Independent Auditor’s Report of even date to the members of the company on the Financial Statements for the year ended 31 st March, 2021.

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 Bateli Tea Company Limited (‘the Company’) as of 31 st March, 2021 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, 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 Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirement 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 existence of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting includes 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 pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with the 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

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 controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

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

[700700] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table]

..(1)

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

Signatories of secretarial audit report [Axis]	1
	01/04/2020 to 31/03/2021
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Secretarial auditors firm
Name of secretarial audit firm	M Shah Nawaz & Associates
Name of secretarial auditor signing report	M O H D SHAHNAWAZ
Firms registration number of secretarial audit firm	S2015WB331500
Membership number of secretarial auditor	21427
Certificate of practice number of secretarial auditor	15076
Permanent account number of secretarial auditor or secretarial auditors firm	APVPM1158B
Date of signing secretarial audit report	29/06/2021

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

	01/04/2020 to 31/03/2021
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (32) [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 (32)

Disclosure in secretarial audit report explanatory [Text Block]

Form No. MR-3

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2021

[Pursuant to section 204(1) of the Companies Act, 2013 and rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members
Bateli Tea Co. Limited
CIN: L40100WB1919PLC003227
130, Cotton Street,
Kolkata- 700 007

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Bateli Tea Co. Limited (hereinafter referred as '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 the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India warranted due to the spread of the COVID-19 pandemic, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31 March 2021 ('Audit Period') 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 March 2021, according to the provisions of:

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

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

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

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 – No events / actions occurred during the Audit Period in pursuance of this regulation ;

The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

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

The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 – No events / actions occurred during the Audit Period in pursuance of this regulation ;

The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 – No events / actions occurred during the Audit Period in pursuance of this regulation ;

The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 – No events / actions occurred during the Audit Period in pursuance of this regulation ;

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;

The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 – No events / actions occurred during the Audit Period in pursuance of this regulation ;

The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 – No events / actions occurred during the Audit Period in pursuance of this regulation ; and

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015; and

Other specifically applicable laws to the Company, namely:

Tea Act, 1953;
The Tea Waste (Control) Order, 1959;
The Tea Warehouse (Licensing) Order, 1989;
The Tea (Marketing) Control Order, 1984;
Tea (Distribution and Export) Control Order, 2005;
Water (Prevention and Control of Pollution) Act, 1974 and Air (Prevention and Control of Pollution) Act, 1981; and
Factories Act, 1948;

I report that, having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has complied with all the laws applicable specifically to the Company.

I have also examined compliance with the applicable clauses of the Secretarial Standards issued by The Institute of Company Secretaries of India.

I have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company.

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 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 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.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

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 financial auditors, tax auditors and other designated professionals.

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.

I further report that during the audit period, there was no other event/action having a major bearing on Company's affairs. Further, the equity shares of the Company are under suspension at the Calcutta Stock Exchange Limited.

[110000] Balance sheet

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

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	8,060.51	7,776.5	8,224.05
Capital work-in-progress	742.72	1,367.11	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	263.51	524.21	
Total non-current financial assets	263.51	524.21	
Other non-current assets	96.28	49.25	
Total non-current assets	9,163.02	9,717.07	
Current assets [Abstract]			
Inventories	966.98	879.07	
Current financial assets [Abstract]			
Current investments	1,584.68	1,472.64	
Trade receivables, current	1,317.44	219.39	
Cash and cash equivalents	83.42	51.31	
Bank balance other than cash and cash equivalents	0	0	
Loans, current	0	0	
Other current financial assets	2,655.75	2,105.96	
Total current financial assets	5,641.29	3,849.3	
Other current assets	251.08	249.59	
Total current assets	6,859.35	4,977.96	
Total assets	16,022.37	14,695.03	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	21.42	21.42	21.42
Other equity	9,021.13	8,072.09	
Total equity attributable to owners of parent	9,042.55	8,093.51	
Non controlling interest	0	0	
Total equity	9,042.55	8,093.51	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	3,208.53	2,957.64	
Total non-current financial liabilities	3,208.53	2,957.64	
Provisions, non-current	0	0	
Deferred tax liabilities (net)	755.79	894.38	
Deferred government grants, Non-current	105.41	113.21	
Other non-current liabilities	120.89	96.46	
Total non-current liabilities	4,190.62	4,061.69	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,250.06	1,234.95	
Trade payables, current	294.1	336.26	
Other current financial liabilities	1,105.52	804.52	
Total current financial liabilities	2,649.68	2,375.73	
Other current liabilities	79.47	68.84	
Provisions, current	0	0	
Current tax liabilities	60.05	95.26	
Total current liabilities	2,789.2	2,539.83	
Total liabilities	6,979.82	6,601.52	
Total equity and liabilities	16,022.37	14,695.03	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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] 442.71	[INR/shares] 368.32	[INR/shares] 442.71	[INR/shares] 368.32
Total basic earnings (loss) per share	[INR/shares] 442.71	[INR/shares] 368.32	[INR/shares] 442.71	[INR/shares] 368.32
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 442.71	[INR/shares] 368.32	[INR/shares] 442.71	[INR/shares] 368.32
Total diluted earnings (loss) per share	[INR/shares] 442.71	[INR/shares] 368.32	[INR/shares] 442.71	[INR/shares] 368.32

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	7,650.88	5,847.78
Other income	163.98	592.25
Total income	7,814.86	6,440.03
Expenses [Abstract]		
Cost of materials consumed	3,200.69	1,851.47
Purchases of stock-in-trade	0	2.65
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-71.57	82.54
Employee benefit expense	1,415.72	1,526.63
Finance costs	447.78	321.15
Depreciation, depletion and amortisation expense	488.83	515.6
Other expenses	1,394.2	1,253.31
Total expenses	6,875.65	5,553.35
Profit before exceptional items and tax	939.21	886.68
Total profit before tax	939.21	886.68
Tax expense [Abstract]		
Current tax	129.8	140.32
Deferred tax	-138.88	-42.59
Total tax expense	-9.08	97.73
Total profit (loss) for period from continuing operations	948.29	788.95
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	948.29	788.95
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on revaluation	0.75	-40.33
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0.75	-40.33
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		

Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0.75	-40.33
Total comprehensive income	949.04	748.62
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0.75	-40.33
Total comprehensive income	949.04	748.62
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 442.71	[INR/shares] 368.32
Total basic earnings (loss) per share	[INR/shares] 442.71	[INR/shares] 368.32
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 442.71	[INR/shares] 368.32
Total diluted earnings (loss) per share	[INR/shares] 442.71	[INR/shares] 368.32

[400200] Statement of changes in equity

Statement of changes in equity [Table]

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	948.29	788.95		948.29
Changes in comprehensive income components	0.75	-40.33		0.75
Total comprehensive income	949.04	748.62		949.04
Other changes in equity [Abstract]				
Other additions to reserves	748.62	590.57		748.62
Deductions to reserves [Abstract]				
Other deductions to reserves	748.62	590.57		748.62
Total deductions to reserves	748.62	590.57		748.62
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	949.04	748.62		949.04
Other equity at end of period	9,021.13	8,072.09	7,323.47	9,021.13

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	788.95		948.29	788.95
Changes in comprehensive income components	-40.33		0.75	-40.33
Total comprehensive income	748.62		949.04	748.62
Other changes in equity [Abstract]				
Other additions to reserves	590.57		748.62	590.57
Deductions to reserves [Abstract]				
Other deductions to reserves	590.57		748.62	590.57
Total deductions to reserves	590.57		748.62	590.57
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	748.62		949.04	748.62
Other equity at end of period	8,072.09	7,323.47	9,021.13	8,072.09

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	7,323.47	14.28	14.28	14.28

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	General reserve [Member]			Retained earnings [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		948.29
Changes in comprehensive income components				0.75
Total comprehensive income				949.04
Other changes in equity [Abstract]				
Other additions to reserves	748.62	590.57		
Deductions to reserves [Abstract]				
Other deductions to reserves				748.62
Total deductions to reserves	0	0		748.62
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	748.62	590.57		-748.62
Total increase (decrease) in equity	748.62	590.57		200.42
Other equity at end of period	8,057.81	7,309.19	6,718.62	949.04

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	788.95		948.29	788.95
Changes in comprehensive income components	-40.33		0.75	-40.33
Total comprehensive income	748.62		949.04	748.62
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	590.57		748.62	590.57
Total deductions to reserves	590.57		748.62	590.57
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	-590.57		-748.62	-590.57
Total increase (decrease) in equity	158.05		200.42	158.05
Other equity at end of period	748.62	590.57	949.04	748.62

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other retained earning [Member]
	31/03/2019
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	590.57

[320000] Cash flow statement, indirect

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	939.21	886.68	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	447.78	321.15	
Adjustments for decrease (increase) in inventories	-87.91	-37.78	
Adjustments for decrease (increase) in trade receivables, current	-3,143.61	-215.32	
Adjustments for other financial assets, current	-0.03	0.16	
Adjustments for increase (decrease) in trade payables, current	1,701.69	-327.23	
Adjustments for depreciation and amortisation expense	488.83	515.6	
Adjustments for provisions, non-current	28.95	-7.59	
Adjustments for interest income	110.56	27.55	
Adjustments for fair value losses (gains)	-14.73	-13.85	
Other adjustments for which cash effects are investing or financing cash flow	-1.06	-511.25	
Other adjustments for non-cash items	-13.22	-14.73	
Total adjustments for reconcile profit (loss)	-703.87	-318.39	
Net cash flows from (used in) operations	235.34	568.29	
Income taxes paid (refund)	165.01	115.02	
Net cash flows from (used in) operating activities	70.33	453.27	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	2.54	837.2	
Purchase of property, plant and equipment	191.15	411.89	
Proceeds from sales of investment property	252.67	0	
Purchase of investment property	0	499.91	
Interest received	115.31	23.44	
Net cash flows from (used in) investing activities	179.37	-51.16	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	266.01	381.45	
Repayments of borrowings	0	495.67	
Interest paid	483.6	289.28	
Net cash flows from (used in) financing activities	-217.59	-403.5	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	32.11	-1.39	
Net increase (decrease) in cash and cash equivalents	32.11	-1.39	
Cash and cash equivalents cash flow statement at end of period	83.42	51.31	52.7

[610100] Notes - List of accounting policies

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (33) [See below]	Textual information (34) [See below]
Description of accounting policy for government grants [TextBlock]		Textual information (35) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (36) [See below]	Textual information (37) [See below]

Textual information (33)

Disclosure of significant accounting policies [Text Block]

NOTES TO THE FINANCIAL STATEMENTS

Note-1(A) Company Overview and Significant Accounting Policies:

Company Overview

Bateli Tea Company Limited (the Company) is engaged in the manufacture and cultivation of tea. The Company is a premium tea producing and marketing company and has tea plantations and manufacturing unit in the state of Assam. It has been manufacturing fine quality tea since 1919. Bateli Tea is a well-known brand among tea connoisseurs. The Company sells its tea to large corporate tea companies and also in retail outlets through its own distribution network of wholesalers and retailers all over India. The registered office of the Company is located at 130, Cotton Street, Kolkata 700 007.

Significant Accounting Policies followed by the Company:

Statement of Compliance:

These financial statements, for the year ended 31st March 2021, have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provision of the Act.

Basis of Preparation and presentation of financial statements:

Historical Cost Conventions

The financial statements have been prepared on the historical cost basis except for certain items which are measured at fair value at the end of each reporting period, as explained in the accounting policies given below.

Certain financial assets and liabilities are measured at fair value (refer accounting policy regarding financial instruments)

Employee defined benefit plan as per actuarial valuation.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

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

Current and Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current and non-current classification. An asset is treated as current if:

It is expected to be realised or intended to be sold or consumed, in normal operating cycle,

It is held primarily for the purpose of trading,

It is expected to be realised within twelve months after the reporting period,

It is Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Similarly a liability is treated as current if :

It is expected to be settled in normal operating cycle,

It is held primarily for the purpose of trading,

It is due to be settled within twelve months after the reporting period,

The company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting period,

All other liabilities are classified as non-current.

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

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

Functional and Presentation Currency

The financial statements are presented in Indian Rupees, which are the functional currency of the Company and the currency of the primary economic environment in which Company operate.

Property, Plant & Equipment (PPE) other than Bearer Plant:

The initial cost of PPE comprises its purchase price, including non-refundable purchase taxes, and any directly attributable cost of bringing an asset to working condition and location for its intended use, including relevant borrowing costs and any expected cost of decommissioning, less accumulated depreciation and accumulated impairment losses, if any. Expenditure incurred after the PPE have been put into operation, such as repairs and maintenance, are charged to the statement of Profit and Loss in the period in which the costs are incurred. If significant part of item of PPE has different useful lives, then they are accounted for as separate items of PPE.

Material item such as spare parts, stand by equipment and service equipment are classified as PPE when they meet the definition of PPE as specified in Ind AS 16- Property, Plant and Equipment.

Bearer Plant:

Bearer plants comprising of mature tea bushes are stated at cost less accumulated depreciation and accumulated impairment losses.

Immature bearer plants, including the cost incurred for procurement of new seeds and maintenance of nurseries, are carried at cost less any recognized impairment losses under capital work-in-progress. Cost includes the cost of land preparation, new planting and maintenance of

newly planted bushes until maturity. On maturity, these costs are classified under bearer plants. Depreciation of bearer plants commence on maturity.

Costs incurred for infilling including block infilling are generally recognized in the Statement of Profit and Loss unless there is a significant increase in the yield of the sections, in which case such costs are capitalized and depreciated over the remaining useful life of the respective sections.

Expenditure during Construction Period :

Expenditure incurred during construction period including cost of financing related to borrowed funds for construction or acquisition of qualifying PPE is included under Capital work in progress, and the same is allocated to respective PPE on the completion of their construction. Advance given towards acquisition and construction of PPE outstanding at each reporting date are disclosed as Capital Advance under "other Non-Current Asset".

Depreciation on property, plant and equipment:

Depreciation is the systematic allocation of the depreciable amount of PPE over its useful life and is provided on a written down value basis over the useful lives as assessed by the management and the same is similar to the useful lives as prescribed in Part-C of Schedule II to the Companies Act, 2013.

Rs.

Estimated useful lives of the bearer plants have been determined to be 60 years.

Depreciable amount for PPE is the cost of PPE less its estimated residual value. The useful life of PPE is the period over which PPE is expected to be available for use by the Company, or the number of production or similar units expected to be obtained from the asset by the Company.

The Company has componentized its PPE and has separately assessed the life of major components.

Depreciation on additions is provided on Pro-rata basis from the month of installation or acquisition and in case of projects from the date of commencement of commercial production.

Depreciation on bearer plants is recognised so as to write off its cost over useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any change in estimate accounted for on a prospective basis.

Impairment of Assets:

At the end of each reporting period, the Company reviews the carrying amounts of its non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

An impairment loss is recognized for the amount by which the carrying amount of the asset exceeds its recoverable amount, which is the higher of an asset's net selling price and its value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If impairment is no longer justified in future periods due to a recovery in assets' fair value or value in use, the impairment reserve is reversed.

Biological Assets and Agricultural Produce:

Biological Assets

Biological assets of the Company comprise of un-harvested green tea leaves that are classified as current biological assets.

The Company recognizes biological assets when, and only when, the Company controls the assets as a result of past events, it is probable that future economic benefits associated with such assets will flow to the Company and the fair value or cost of the assets can be measured reliably. Expenditure incurred on biological assets is measured at the end of each reporting period at its fair value less costs to sell. The gain or loss arising from changes in fair value less cost to sell of biological assets is included in statement of profit and loss for the period in which it arises.

Agricultural Produce

The Company recognizes agricultural produce when, and only when, the Company controls the assets as a result of past events, it is probable that future economic benefits associated with such assets will flow to the Company and the fair value or cost of the assets can be measured reliably. Agricultural produce harvested from the Company's biological assets are valued at fair value less cost to sell at the point of harvest. The Company's agricultural produce comprises of green leaves plucked from its tea estates.

Cash and Cash Equivalents:

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

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

Inventories:

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

Costs incurred in bringing each product to its present location and condition is accounted for as follows:

Raw materials, fuel, Stores and spare parts and Packing materials

Raw Materials including harvested tea leaves, produced from own gardens are measured at lower of cost and net realisable value. Cost being the fair value less cost to sell at the point of harvest of tea leaves.

Raw materials of purchased tea leaves, fuel, Stores and spare parts and Packing materials are valued at lower of cost and net realizable value (NRV). However these items are considered to be realizable at cost, if the finished products, in which they will be used, are expected to be sold at or above cost. Cost is determined on weighted average basis.

Finished goods

Finished goods are valued at lower of cost and NRV. Cost of finished goods comprises direct materials, direct labour, and appropriate portion of variable and fixed overhead expenditure. Cost is determined on weighted average basis.

Traded goods:

Traded goods are valued at cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Fair Value Measurement:

The Company measures financial instruments at fair value at each balance sheet date.

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. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

In the absence of a principal market, in the most advantageous market for the asset or liability

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 that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised 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:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Borrowing Cost:

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Research and Development:

Research and Development expenditure of revenue nature is written off in the statement of profit and loss as incurred. Such expenditure is capitalised as intangible assets only if it meets the criteria of an intangible asset.

Earnings Per Share:

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holder (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss after tax for the period attributable to equity shareholders of the company and the weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

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

Revenue from sale of products:

Revenue is recognised on the basis of approved contract regarding the transfer promised goods to customers in an amount that reflects the consideration which the Company expects to receive in exchange of those goods.

Revenue is measured at the fair value of consideration received or receivable taking into account the amount of discounts, incentives, volume rebates, and outgoing taxes on sales. Any amounts receivable from the customer are recognised as revenue after the control over the goods sold are transferred to the customer which is generally on dispatch/delivery of goods.

Variable consideration - This includes incentives, volume rebates, discounts etc. It is estimated at contract inception considering the terms of various schemes with customers and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. It is reassessed at end of each reporting period.

Significant financing component - Generally, the Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Interest income

Interest income is recognised on accrual basis and mostly includes interest on Fixed Deposits with banks and is included in finance income in the statement of profit and loss.

Government Grant and subsidies:

Government grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. When the grant relates to an expense item, it is deducted in reporting the related expenses. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

Employee Benefits:

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expense, when

an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund. The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through Other Comprehensive Income (OCI) in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss on the earlier of:

The date of the plan amendment or curtailment, and

The date that the Company recognises related restructuring costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the consolidated statement of profit and loss:

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and Net interest expense or income.

Leases

As a Lessee

Leases are recognized as a right-of-use asset with a corresponding lease liability at the date on which the leased asset is available for use by the Company as a lessee except for payments associated with short term leases (lease term of 12 months or less) and low value leases, which are recognized on a straight-line basis as an expense in the profit or loss.

The Company's lease arrangements are all short term in nature and accordingly the lease rentals are recognized as an expense in the profit or loss on a straight line basis.

As a Lessor

Lease income (Licence fees) from lease arrangements where the Company is a lessor is recognised in income on a straight line basis over the lease term unless the license fees is structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases in which event such increases are recognised in the year in which such benefits accrue. The related leased assets are included in the balance sheet based on their nature.

Taxes on Income:

Income Tax expenses comprise current tax and deferred tax charge or credit.

Current tax

Current tax is measured on the basis of estimated taxable income in the current accounting period in accordance with the applicable tax rates and provisions of Income Tax Act, 1961 and other applicable tax laws.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets and liabilities are measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or subsequently enacted at the reporting date. Tax relating to items recognised directly in equity or OCI is recognized in equity or OCI and not in the Statements of Profit and Loss.

Minimum Alternate Tax (MAT) credit are in the form of unused tax credits that are carried forward by the Company for a specified period of time, hence it is grouped as Deferred Tax Asset.

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. Unrecognized 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 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 taxation authority.

Sales Tax/ Value Added Taxes/ Goods and Services Tax paid on acquisition of assets or on incurring expenses:

Expenses and assets are recognised net of the amount of sales/ value added taxes/ goods and services tax paid, except:

When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable. When receivables and payables are stated with the amount of tax included, the net amount of tax recoverable from, or payable to the taxation authority is included as part of receivables or payables in the balance sheet.

Provisions:

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking in to account the risks and uncertainties surrounding the obligation.

Operating Segments:

Operating segments are reported in a manner consistent with the internal reporting provided to the chief Finance Officer (CFO).

Financial instruments:

Financial assets and financial liabilities are recognized when a Company become party to the contractual provision of the instruments.

Financial Assets:

Initial Recognition:

The Company measures financial asset at its fair value. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Classification & Subsequent Measurement:

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

Those to be measured subsequently at fair value either through Statement of profit or loss or through other comprehensive income.

Those measured at amortised cost.

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

Debt instruments

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

For purposes of subsequent measurement, the company measures debt instruments at amortised cost.

Equity instruments

The Company subsequently measures all equity investments at fair value. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

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

Impairment of financial assets

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

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

Derecognition of financial assets

A financial asset is derecognised only when:

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

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

Financial liabilities

Initial Recognition:

The Company's financial liabilities include trade and other payables, loans and borrowings.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of Profit & Loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Company has not designated any financial liability as at fair value through profit and loss.

Loans and borrowings

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. 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 derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Note 1-(B) Key Accounting assumption and Key sources of estimation uncertainty

The following are the key assumptions concerning the future and other key sources of estimating uncertainty as at the balance sheet date that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Useful lives of property, plant and equipment

The Company has adopted the useful lives as specified in Schedule II of the Companies Act, 2013 for property, plant and equipment other than for bearer plants. For bearer plants, it has determined the useful life to be 60 years. The Company reviews the estimated useful lives at the end of each reporting period. Such useful lives depend upon various factors such as usage, maintenance practices etc. and can involve estimation uncertainty. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore, future depreciation charges could be revised. The carrying amount of the Company's Property, Plant and Equipment at the balance sheet date is disclosed in Note 02 to the financial statements.

b) Impairment of property, plant and equipment

An impairment exists when the carrying value of an asset exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset. The value in use calculation is based on a discounted cash flow model and requires the Company to make an estimate of the expected future cash flows from the cash-generating units and also to choose a suitable discount rate in order to calculate the present value of those cash flows.

c) Fair value measurements and valuation processes

When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair values are measured using valuation techniques which involve various judgments and assumptions that may differ from actuarial developments in the future.

d) Employee Defined Benefit Plans

The determination of Company's liability towards defined benefit obligations to employees is made through independent actuarial valuation including determination of amounts to be recognized in the income statement and in the other comprehensive income. Such valuation depend upon assumptions determined after taking into account inflation, promotion and other relevant factors such as supply and demand factors in the employment market.

e) Estimation of current tax expenses and payable

The company is engaged in agricultural activity and is also subject to tax liability under MAT provisions. Taxes recognized in the financial statements reflect management's best estimate of the outcome based on the facts known at the balance sheet date. These facts include but are not limited to interpretation of tax law of various jurisdictions where the Company operates. Any difference between the estimates and final tax assessments will impact the income tax as well as the resulting assets and liabilities.

f) Estimation of provisions and contingencies

Provisions are liabilities of uncertain amount or timing recognized where a legal or constructive obligation exists at the balance sheet date, as a result of a past event, where the amount of the obligation can be reliably estimated and where the outflow of economic benefit is probable. Contingent liabilities are possible obligations that may rise from past event whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not fully within the control of the Company. The Company exercises judgment and estimates in recognizing the provisions and assessing the exposure to contingent liabilities relating to pending claim and to quantify the possible range of financial settlement. Due to this inherent uncertainty in the evaluation process, actual losses may be different from originally estimated provision.

Textual information (34)

Disclosure of significant accounting policies [Text Block]

NOTES TO THE FINANCIAL STATEMENTS

Note-1(A) Company Overview and Significant Accounting Policies:

Company Overview

Bateli Tea Company Limited (the Company) is engaged in the manufacture and cultivation of tea. The Company is a premium tea producing and marketing company and has tea plantations and manufacturing unit in the state of Assam. It has been manufacturing fine quality tea since 1919. Bateli Tea is a well-known brand among tea connoisseurs. The Company sells its tea to large corporate tea companies and also in retail outlets through its own distribution network of wholesalers and retailers all over India. The registered office of the Company is located at 130, Cotton Street, Kolkata 700 007.

Significant Accounting Policies followed by the Company:

Statement of Compliance:

These financial statements, for the year ended 31st March 2020, have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provision of the Act.

Basis of Preparation and presentation of financial statements:

Historical Cost Conventions

The financial statements have been prepared on the historical cost basis except for certain items which are measured at fair value at the end of each reporting period, as explained in the accounting policies given below.

Certain financial assets and liabilities are measured at fair value (refer accounting policy regarding financial instruments)

Employee defined benefit plan as per actuarial valuation.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

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

Current and Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current and non-current classification. An asset is treated as current if:

It is expected to be realised or intended to be sold or consumed, in normal operating cycle,

It is held primarily for the purpose of trading,

It is expected to be realised within twelve months after the reporting period,

It is Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Similarly a liability is treated as current if :

It is expected to be settled in normal operating cycle,

It is held primarily for the purpose of trading,

It is due to be settled within twelve months after the reporting period,

The company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting period,

All other liabilities are classified as non-current.

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

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

Functional and Presentation Currency

The financial statements are presented in Indian Rupees, which are the functional currency of the Company and the currency of the primary economic environment in which Company operate.

Property, Plant & Equipment (PPE) other than Bearer Plant:

The initial cost of PPE comprises its purchase price, including non-refundable purchase taxes, and any directly attributable cost of bringing an asset to working condition and location for its intended use, including relevant borrowing costs and any expected cost of decommissioning, less accumulated depreciation and accumulated impairment losses, if any. Expenditure incurred after the PPE have been put into operation, such as repairs and maintenance, are charged to the statement of Profit and Loss in the period in which the costs are incurred. If significant part of item of PPE has different useful lives, then they are accounted for as separate items of PPE.

Material item such as spare parts, stand by equipment and service equipment are classified as PPE when they meet the definition of PPE as specified in Ind AS 16- Property, Plant and Equipment.

Bearer Plant:

Bearer plants comprising of mature tea bushes are stated at cost less accumulated depreciation and accumulated impairment losses.

Immature bearer plants, including the cost incurred for procurement of new seeds and maintenance of nurseries, are carried at cost less any recognized impairment losses under capital work-in-progress. Cost includes the cost of land preparation, new planting and maintenance of newly planted bushes until maturity. On maturity, these costs are classified under bearer plants. Depreciation of bearer plants commence on maturity.

Costs incurred for infilling including block infilling are generally recognized in the Statement of Profit and Loss unless there is a significant increase in the yield of the sections, in which case such costs are capitalized and depreciated over the remaining useful life of the respective sections.

Expenditure during Construction Period :

Expenditure incurred during construction period including cost of financing related to borrowed funds for construction or acquisition of qualifying PPE is included under Capital work in progress, and the same is allocated to respective PPE on the completion of their construction. Advance given towards acquisition and construction of PPE outstanding at each reporting date are disclosed as Capital Advance under "other Non-Current Asset".

Depreciation on property, plant and equipment:

Depreciation is the systematic allocation of the depreciable amount of PPE over its useful life and is provided on a written down value basis over the useful lives as assessed by the management and the same is similar to the useful lives as prescribed in Part-C of Schedule II to the Companies Act, 2013.

Estimated useful lives of the bearer plants have been determined to be 70 years.

Depreciable amount for PPE is the cost of PPE less its estimated residual value. The useful life of PPE is the period over which PPE is expected to be available for use by the Company, or the number of production or similar units expected to be obtained from the asset by the Company.

The Company has componentized its PPE and has separately assessed the life of major components.

Depreciation on additions is provided on Pro-rata basis from the month of installation or acquisition and in case of projects from the date of commencement of commercial production.

Depreciation on bearer plants is recognised so as to write off its cost over useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any change in estimate accounted for on a prospective basis.

Impairment of Assets:

At the end of each reporting period, the Company reviews the carrying amounts of its non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

An impairment loss is recognized for the amount by which the carrying amount of the asset exceeds its recoverable amount, which is the higher of an asset's net selling price and its value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If impairment is no longer justified in future periods due to a recovery in assets' fair value or value in use, the impairment reserve is reversed.

Biological Assets and Agricultural Produce:

Biological Assets

a.

Agricultural Produce

The Company recognizes agricultural produce when, and only when, the Company controls the assets as a result of past events, it is probable that future economic benefits associated with such assets will flow to the Company and the fair value or cost of the assets can be measured reliably. Agricultural produce harvested from the Company's biological assets are valued at fair value less cost to sell at the point of harvest. The Company's agricultural produce comprises of green leaves plucked from its tea estates.

Cash and Cash Equivalents:

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

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

Inventories:

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

Costs incurred in bringing each product to its present location and condition is accounted for as follows:

Raw materials, fuel, Stores and spare parts and Packing materials

Raw Materials including harvested tea leaves, produced from own gardens are measured at lower of cost and net realisable value. Cost being the fair value less cost to sell at the point of harvest of tea leaves.

Raw materials of purchased tea leaves, fuel, Stores and spare parts and Packing materials are valued at lower of cost and net realizable value (NRV). However these items are considered to be realizable at cost, if the finished products, in which they will be used, are expected to be sold at or above cost. Cost is determined on weighted average basis.

Finished goods

Finished goods are valued at lower of cost and NRV. Cost of finished goods comprises direct materials, direct labour, and appropriate portion of variable and fixed overhead expenditure. Cost is determined on weighted average basis.

Traded goods:

Traded goods are valued at cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Fair Value Measurement:

The Company measures financial instruments at fair value at each balance sheet date.

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. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

In the absence of a principal market, in the most advantageous market for the asset or liability

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 that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised 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:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Borrowing Cost:

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Research and Development:

Research and Development expenditure of revenue nature is written off in the statement of profit and loss as incurred. Such expenditure is capitalised as intangible assets only if it meets the criteria of an intangible asset.

Earnings Per Share:

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holder (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss after tax for the period attributable to equity shareholders of the company and the weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

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

Revenue recognition:

Revenue is recognised on the basis of approved contract regarding the transfer of promised goods to customers in an amount that reflects the consideration which the Company expects to receive in exchange of those goods.

Revenue is measured at the fair value of consideration received or receivable taking into account the amount of discounts, incentives, volume rebates, and outgoing taxes on sales. Any amounts receivable from the customer are recognised as revenue after the control over the goods sold are transferred to the customer which is generally on dispatch/delivery of goods..

Variable consideration - This includes incentives, volume rebates, discounts etc. It is estimated at contract inception considering the terms of various schemes with customers and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. It is reassessed at end of each reporting period.

Significant financing component - Generally, the Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Interest income

Interest income is recognised on accrual basis and mostly includes interest on Fixed Deposits with banks and is included in finance income in the statement of profit and loss.

Government Grant and subsidies:

Government grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. When the grant relates to an expense item, it is deducted in reporting the related expenses. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

Employee Benefits:

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through Other Comprehensive Income (OCI) in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss on the earlier of:

The date of the plan amendment or curtailment, and

The date that the Company recognises related restructuring costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the consolidated statement of profit and loss:

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and Net interest expense or income.

Leases

Till 31st March 2019.

As a lessee

Lease is classified as finance leases whenever the terms of lease transfer substantially all the risks and reward of ownership to the lessee. All other leases are classified as Operating lease.

Operating Lease:

Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss. Straight-line basis over the period of the lease is not followed as the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

Finance Lease:

Leases where the company is a lessee and substantially all the risks and rewards of ownership are transferred to the company are classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

As a lessor

Lease income from operating leases where the company is a lessor is recognised in income when the right to receive is established. The receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

Effective 1st April 2019

As a Lessee

From April 1, 2019 leases are recognized as a right-of-use asset with a corresponding lease liability at the date on which the leased asset is available for use by the Company as a lessee except for payments associated with short term leases (lease term of 12 months or less) and low value leases, which are recognized on a straight-line basis as an expense in the profit or loss.

The Company's lease arrangements are all short term in nature and accordingly the lease rentals are recognized as an expense in the profit or loss on a straight line basis.

As a Lessor

Lease income (Licence fees) from lease arrangements where the Company is a lessor is recognised in income on a straight line basis over the lease term unless the license fees is structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases in which event such increases are recognised in the year in which such benefits accrue. The related leased assets are included in the balance sheet based on their nature.

Taxes on Income:

Income Tax expenses comprise current tax and deferred tax charge or credit.

Current tax

Current tax is measured on the basis of estimated taxable income in the current accounting period in accordance with the applicable tax rates and provisions of Income Tax Act, 1961 and other applicable tax laws.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets and liabilities are measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or subsequently enacted at the reporting date. Tax relating to items recognised directly in equity or OCI is recognized in equity or OCI and not in the Statements of Profit and Loss.

Minimum Alternate Tax (MAT) credit are in the form of unused tax credits that are carried forward by the Company for a specified period of

time, hence it is grouped as Deferred Tax Asset.

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. Unrecognized 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 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 taxation authority.

Sales Tax/ Value Added Taxes/ Goods and Services Tax paid on acquisition of assets or on incurring expenses:

Expenses and assets are recognised net of the amount of sales/ value added taxes/ goods and services tax paid, except:

When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable. When receivables and payables are stated with the amount of tax included, the net amount of tax recoverable from, or payable to the taxation authority is included as part of receivables or payables in the balance sheet.

Provisions:

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Operating Segments:

Operating segments are reported in a manner consistent with the internal reporting provided to the chief Finance Officer (CFO).

Financial instruments:

Financial assets and financial liabilities are recognized when a Company become party to the contractual provision of the instruments.

Financial Assets:

Initial Recognition:

The Company measures financial asset at its fair value. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Classification & Subsequent Measurement:

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

Those to be measured subsequently at fair value either through Statement of profit or loss or through other comprehensive income.

Those measured at amortised cost.

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

Debt instruments

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

For purposes of subsequent measurement, the company measures debt instruments at amortised cost.

Equity instruments

The Company subsequently measures all equity investments at fair value. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

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

Impairment of financial assets

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

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

Derecognition of financial assets

A financial asset is derecognised only when:

The Company has transferred the rights to receive cash flows from the financial asset or

Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

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

Financial liabilities

Initial Recognition:

The Company's financial liabilities include trade and other payables, loans and borrowings.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of Profit & Loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Company has not designated any financial liability as at fair value through profit and loss.

Loans and borrowings

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. 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 derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

(B) Key Accounting assumption and Key sources of estimation uncertainty

The following are the key assumptions concerning the future and other key sources of estimating uncertainty as at the balance sheet date that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Useful lives of property, plant and equipment

The Company has adopted the useful lives as specified in Schedule II of the Companies Act, 2013 for property, plant and equipment other than for bearer plants. For bearer plants, it has determined the useful life to be 70 years. The Company reviews the estimated useful lives at the end of each reporting period. Such useful lives depend upon various factors such as usage, maintenance practices etc. and can involve estimation uncertainty. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore, future depreciation charges could be revised. The carrying amount of the Company's Property, Plant and Equipment at the balance sheet date is disclosed in Note 02 to the financial statements.

b) Impairment of property, plant and equipment

An impairment exists when the carrying value of an asset exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset. The value in use calculation is based on a discounted cash flow model and requires the Company to make an estimate of the expected future cash flows from the cash-generating units and also choose a suitable discount rate in order to calculate the present value of those cash flows.

c) Fair value measurements and valuation processes

Some of the Company's assets are measured at fair value for financial reporting purposes.

Significant estimates are used in fair valuation of Bearer Plants and biological assets (unharvested green leaves)

For bearer plants, the Company has used fair value as determined by third party qualified valuer. The valuer has considered observable market inputs such as sale prices and historical information of past production. The key assumptions considered here is sensitive. Reasonable shifts in assumptions including but not limited to increase or decrease in sale prices and production which is dependent on favourable weather conditions would result in increase or decrease to the fair value of bearer plants considered as of 1st April 2016 as deemed cost.

For un-harvested green leaves, the fair value is arrived at based on the observable market prices of made tea adjusted for manufacturing cost.

d) Employee Defined Benefit Plans

The determination of Company's liability towards defined benefit obligations to employees is made through independent actuarial valuation including determination of amounts to be recognized in the income statement and in the other comprehensive income. Such valuation depends upon assumptions determined after taking into account inflation, promotion and other relevant factors such as supply and demand factors in the employment market.

e) Taxes

The company is engaged in agricultural activity and is also subject to tax liability under MAT provisions. Taxes recognized in the financial statements reflect management's best estimate of the outcome based on the facts known at the balance sheet date. These facts include but are not limited to interpretation of tax law of various jurisdictions where the Company operates. Any difference between the estimates and final tax assessments will impact the income tax as well as the resulting assets and liabilities.

f) Estimation of provisions and contingencies

Provisions are liabilities of uncertain amount or timing recognized where a legal or constructive obligation exists at the balance sheet date, as a result of a past event, where the amount of the obligation can be reliably estimated and where the outflow of economic benefit is probable. Contingent liabilities are possible obligations that may arise from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not fully within the control of the Company. The Company exercises judgment and estimates in recognizing the provisions and assessing the exposure to contingent liabilities relating to pending claims and to quantify the possible range of financial settlement. Due to this inherent uncertainty in the evaluation process, actual losses may be different from originally estimated provisions.

Textual information (35)

Description of accounting policy for government grants [Text Block]

Government grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. When the grant relates to an expense item, it is deducted in reporting the related expenses. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

Textual information (36)

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

Revenue is recognised on the basis of approved contract regarding the transfer of promised goods to customers in an amount that reflects the consideration which the Company expects to receive in exchange of those goods.

Revenue is measured at the fair value of consideration received or receivable taking into account the amount of discounts, incentives, volume rebates, and outgoing taxes on sales. Any amounts receivable from the customer are recognised as revenue after the control over the goods sold are transferred to the customer which is generally on dispatch/delivery of goods.

Variable consideration - This includes incentives, volume rebates, discounts etc. It is estimated at contract inception considering the terms of various schemes with customers and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. It is reassessed at end of each reporting period.

Significant financing component - Generally, the Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Textual information (37)

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

Revenue is recognised on the basis of approved contract regarding the transfer of promised goods to customers in an amount that reflects the consideration which the Company expects to receive in exchange of those goods.

Revenue is measured at the fair value of consideration received or receivable taking into account the amount of discounts, incentives, volume rebates, and outgoing taxes on sales. Any amounts receivable from the customer are recognised as revenue after the control over the goods sold are transferred to the customer which is generally on dispatch/delivery of goods..

Variable consideration - This includes incentives, volume rebates, discounts etc. It is estimated at contract inception considering the terms of various schemes with customers and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. It is reassessed at end of each reporting period.

Significant financing component - Generally, the Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Interest income

Interest income is recognised on accrual basis and mostly includes interest on Fixed Deposits with banks and is included in finance income in the statement of profit and loss.

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]

Textual information (38)

Statement of Ind AS compliance [Text Block]

Statement of Compliance

These financial statements, for the year ended 31st March 2021, have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provision of the Act.

Textual information (39)

Statement of Ind AS compliance [Text Block]

Statement of Compliance

These financial statements, for the year ended 31st March 2020, have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provision of the Act.

Textual information (40)

Disclosure of significant accounting policies [Text Block]

NOTES TO THE FINANCIAL STATEMENTS

Note-1(A) Company Overview and Significant Accounting Policies:

Company Overview

Bateli Tea Company Limited (the Company) is engaged in the manufacture and cultivation of tea. The Company is a premium tea producing and marketing company and has tea plantations and manufacturing unit in the state of Assam. It has been manufacturing fine quality tea since 1919. Bateli Tea is a well-known brand among tea connoisseurs. The Company sells its tea to large corporate tea companies and also in retail outlets through its own distribution network of wholesalers and retailers all over India. The registered office of the Company is located at 130, Cotton Street, Kolkata 700 007.

Significant Accounting Policies followed by the Company:

Statement of Compliance:

These financial statements, for the year ended 31st March 2021, have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provision of the Act.

Basis of Preparation and presentation of financial statements:

Historical Cost Conventions

The financial statements have been prepared on the historical cost basis except for certain items which are measured at fair value at the end of each reporting period, as explained in the accounting policies given below.

Certain financial assets and liabilities are measured at fair value (refer accounting policy regarding financial instruments)

Employee defined benefit plan as per actuarial valuation.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

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

Current and Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current and non-current classification. An asset is treated as current if:

It is expected to be realised or intended to be sold or consumed, in normal operating cycle,

It is held primarily for the purpose of trading,

It is expected to be realised within twelve months after the reporting period,

It is Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Similarly a liability is treated as current if :

It is expected to be settled in normal operating cycle,

It is held primarily for the purpose of trading,

It is due to be settled within twelve months after the reporting period,

The company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting period,

All other liabilities are classified as non-current.

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

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

Functional and Presentation Currency

The financial statements are presented in Indian Rupees, which are the functional currency of the Company and the currency of the primary economic environment in which Company operate.

Property, Plant & Equipment (PPE) other than Bearer Plant:

The initial cost of PPE comprises its purchase price, including non-refundable purchase taxes, and any directly attributable cost of bringing an asset to working condition and location for its intended use, including relevant borrowing costs and any expected cost of decommissioning, less accumulated depreciation and accumulated impairment losses, if any. Expenditure incurred after the PPE have been put into operation, such as repairs and maintenance, are charged to the statement of Profit and Loss in the period in which the costs are incurred. If significant part of item of PPE has different useful lives, then they are accounted for as separate items of PPE.

Material item such as spare parts, stand by equipment and service equipment are classified as PPE when they meet the definition of PPE as specified in Ind AS 16- Property, Plant and Equipment.

Bearer Plant:

Bearer plants comprising of mature tea bushes are stated at cost less accumulated depreciation and accumulated impairment losses.

Immature bearer plants, including the cost incurred for procurement of new seeds and maintenance of nurseries, are carried at cost less any recognized impairment losses under capital work-in-progress. Cost includes the cost of land preparation, new planting and maintenance of

newly planted bushes until maturity. On maturity, these costs are classified under bearer plants. Depreciation of bearer plants commence on maturity.

Costs incurred for infilling including block infilling are generally recognized in the Statement of Profit and Loss unless there is a significant increase in the yield of the sections, in which case such costs are capitalized and depreciated over the remaining useful life of the respective sections.

Expenditure during Construction Period :

Expenditure incurred during construction period including cost of financing related to borrowed funds for construction or acquisition of qualifying PPE is included under Capital work in progress, and the same is allocated to respective PPE on the completion of their construction. Advance given towards acquisition and construction of PPE outstanding at each reporting date are disclosed as Capital Advance under "other Non-Current Asset".

Depreciation on property, plant and equipment:

Depreciation is the systematic allocation of the depreciable amount of PPE over its useful life and is provided on a written down value basis over the useful lives as assessed by the management and the same is similar to the useful lives as prescribed in Part-C of Schedule II to the Companies Act, 2013.

Rs.

Estimated useful lives of the bearer plants have been determined to be 60 years.

Depreciable amount for PPE is the cost of PPE less its estimated residual value. The useful life of PPE is the period over which PPE is expected to be available for use by the Company, or the number of production or similar units expected to be obtained from the asset by the Company.

The Company has componentized its PPE and has separately assessed the life of major components.

Depreciation on additions is provided on Pro-rata basis from the month of installation or acquisition and in case of projects from the date of commencement of commercial production.

Depreciation on bearer plants is recognised so as to write off its cost over useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any change in estimate accounted for on a prospective basis.

Impairment of Assets:

At the end of each reporting period, the Company reviews the carrying amounts of its non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

An impairment loss is recognized for the amount by which the carrying amount of the asset exceeds its recoverable amount, which is the higher of an asset's net selling price and its value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If impairment is no longer justified in future periods due to a recovery in assets' fair value or value in use, the impairment reserve is reversed.

Biological Assets and Agricultural Produce:

Biological Assets

Biological assets of the Company comprise of un-harvested green tea leaves that are classified as current biological assets.

The Company recognizes biological assets when, and only when, the Company controls the assets as a result of past events, it is probable that future economic benefits associated with such assets will flow to the Company and the fair value or cost of the assets can be measured reliably. Expenditure incurred on biological assets is measured at the end of each reporting period at its fair value less costs to sell. The gain or loss arising from changes in fair value less cost to sell of biological assets is included in statement of profit and loss for the period in which it arises.

Agricultural Produce

The Company recognizes agricultural produce when, and only when, the Company controls the assets as a result of past events, it is probable that future economic benefits associated with such assets will flow to the Company and the fair value or cost of the assets can be measured reliably. Agricultural produce harvested from the Company's biological assets are valued at fair value less cost to sell at the point of harvest. The Company's agricultural produce comprises of green leaves plucked from its tea estates.

Cash and Cash Equivalents:

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

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

Inventories:

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

Costs incurred in bringing each product to its present location and condition is accounted for as follows:

Raw materials, fuel, Stores and spare parts and Packing materials

Raw Materials including harvested tea leaves, produced from own gardens are measured at lower of cost and net realisable value. Cost being the fair value less cost to sell at the point of harvest of tea leaves.

Raw materials of purchased tea leaves, fuel, Stores and spare parts and Packing materials are valued at lower of cost and net realizable value (NRV). However these items are considered to be realizable at cost, if the finished products, in which they will be used, are expected to be sold at or above cost. Cost is determined on weighted average basis.

Finished goods

Finished goods are valued at lower of cost and NRV. Cost of finished goods comprises direct materials, direct labour, and appropriate portion of variable and fixed overhead expenditure. Cost is determined on weighted average basis.

Traded goods:

Traded goods are valued at cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Fair Value Measurement:

The Company measures financial instruments at fair value at each balance sheet date.

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. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

In the absence of a principal market, in the most advantageous market for the asset or liability

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 that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised 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:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Borrowing Cost:

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Research and Development:

Research and Development expenditure of revenue nature is written off in the statement of profit and loss as incurred. Such expenditure is capitalised as intangible assets only if it meets the criteria of an intangible asset.

Earnings Per Share:

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holder (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss after tax for the period attributable to equity shareholders of the company and the weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

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

Revenue from sale of products:

Revenue is recognised on the basis of approved contract regarding the transfer promised goods to customers in an amount that reflects the consideration which the Company expects to receive in exchange of those goods.

Revenue is measured at the fair value of consideration received or receivable taking into account the amount of discounts, incentives, volume rebates, and outgoing taxes on sales. Any amounts receivable from the customer are recognised as revenue after the control over the goods sold are transferred to the customer which is generally on dispatch/delivery of goods.

Variable consideration - This includes incentives, volume rebates, discounts etc. It is estimated at contract inception considering the terms of various schemes with customers and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. It is reassessed at end of each reporting period.

Significant financing component - Generally, the Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Interest income

Interest income is recognised on accrual basis and mostly includes interest on Fixed Deposits with banks and is included in finance income in the statement of profit and loss.

Government Grant and subsidies:

Government grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. When the grant relates to an expense item, it is deducted in reporting the related expenses. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

Employee Benefits:

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expense, when

an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund. The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through Other Comprehensive Income (OCI) in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss on the earlier of:

The date of the plan amendment or curtailment, and

The date that the Company recognises related restructuring costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the consolidated statement of profit and loss:

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and Net interest expense or income.

Leases

As a Lessee

Leases are recognized as a right-of-use asset with a corresponding lease liability at the date on which the leased asset is available for use by the Company as a lessee except for payments associated with short term leases (lease term of 12 months or less) and low value leases, which are recognized on a straight-line basis as an expense in the profit or loss.

The Company's lease arrangements are all short term in nature and accordingly the lease rentals are recognized as an expense in the profit or loss on a straight line basis.

As a Lessor

Lease income (Licence fees) from lease arrangements where the Company is a lessor is recognised in income on a straight line basis over the lease term unless the license fees is structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases in which event such increases are recognised in the year in which such benefits accrue. The related leased assets are included in the balance sheet based on their nature.

Taxes on Income:

Income Tax expenses comprise current tax and deferred tax charge or credit.

Current tax

Current tax is measured on the basis of estimated taxable income in the current accounting period in accordance with the applicable tax rates and provisions of Income Tax Act, 1961 and other applicable tax laws.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets and liabilities are measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or subsequently enacted at the reporting date. Tax relating to items recognised directly in equity or OCI is recognized in equity or OCI and not in the Statements of Profit and Loss.

Minimum Alternate Tax (MAT) credit are in the form of unused tax credits that are carried forward by the Company for a specified period of time, hence it is grouped as Deferred Tax Asset.

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. Unrecognized 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 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 taxation authority.

Sales Tax/ Value Added Taxes/ Goods and Services Tax paid on acquisition of assets or on incurring expenses:

Expenses and assets are recognised net of the amount of sales/ value added taxes/ goods and services tax paid, except:

When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable. When receivables and payables are stated with the amount of tax included, the net amount of tax recoverable from, or payable to the taxation authority is included as part of receivables or payables in the balance sheet.

Provisions:

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking in to account the risks and uncertainties surrounding the obligation.

Operating Segments:

Operating segments are reported in a manner consistent with the internal reporting provided to the chief Finance Officer (CFO).

Financial instruments:

Financial assets and financial liabilities are recognized when a Company become party to the contractual provision of the instruments.

Financial Assets:

Initial Recognition:

The Company measures financial asset at its fair value. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Classification & Subsequent Measurement:

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

Those to be measured subsequently at fair value either through Statement of profit or loss or through other comprehensive income.

Those measured at amortised cost.

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

Debt instruments

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

For purposes of subsequent measurement, the company measures debt instruments at amortised cost.

Equity instruments

The Company subsequently measures all equity investments at fair value. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

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

Impairment of financial assets

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

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

Derecognition of financial assets

A financial asset is derecognised only when:

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

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

Financial liabilities

Initial Recognition:

The Company's financial liabilities include trade and other payables, loans and borrowings.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of Profit & Loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Company has not designated any financial liability as at fair value through profit and loss.

Loans and borrowings

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. 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 derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Note 1-(B) Key Accounting assumption and Key sources of estimation uncertainty

The following are the key assumptions concerning the future and other key sources of estimating uncertainty as at the balance sheet date that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Useful lives of property, plant and equipment

The Company has adopted the useful lives as specified in Schedule II of the Companies Act, 2013 for property, plant and equipment other than for bearer plants. For bearer plants, it has determined the useful life to be 60 years. The Company reviews the estimated useful lives at the end of each reporting period. Such useful lives depend upon various factors such as usage, maintenance practices etc. and can involve estimation uncertainty. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore, future depreciation charges could be revised. The carrying amount of the Company's Property, Plant and Equipment at the balance sheet date is disclosed in Note 02 to the financial statements.

b) Impairment of property, plant and equipment

An impairment exists when the carrying value of an asset exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset. The value in use calculation is based on a discounted cash flow model and requires the Company to make an estimate of the expected future cash flows from the cash-generating units and also to choose a suitable discount rate in order to calculate the present value of those cash flows.

c) Fair value measurements and valuation processes

When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair values are measured using valuation techniques which involve various judgments and assumptions that may differ from actuarial developments in the future.

d) Employee Defined Benefit Plans

The determination of Company's liability towards defined benefit obligations to employees is made through independent actuarial valuation including determination of amounts to be recognized in the income statement and in the other comprehensive income. Such valuation depend upon assumptions determined after taking into account inflation, promotion and other relevant factors such as supply and demand factors in the employment market.

e) Estimation of current tax expenses and payable

The company is engaged in agricultural activity and is also subject to tax liability under MAT provisions. Taxes recognized in the financial statements reflect management's best estimate of the outcome based on the facts known at the balance sheet date. These facts include but are not limited to interpretation of tax law of various jurisdictions where the Company operates. Any difference between the estimates and final tax assessments will impact the income tax as well as the resulting assets and liabilities.

f) Estimation of provisions and contingencies

Provisions are liabilities of uncertain amount or timing recognized where a legal or constructive obligation exists at the balance sheet date, as a result of a past event, where the amount of the obligation can be reliably estimated and where the outflow of economic benefit is probable. Contingent liabilities are possible obligations that may rise from past event whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not fully within the control of the Company. The Company exercises judgment and estimates in recognizing the provisions and assessing the exposure to contingent liabilities relating to pending claim and to quantify the possible range of financial settlement. Due to this inherent uncertainty in the evaluation process, actual losses may be different from originally estimated provision.

Textual information (41)

Disclosure of significant accounting policies [Text Block]

NOTES TO THE FINANCIAL STATEMENTS

Note-1(A) Company Overview and Significant Accounting Policies:

Company Overview

Bateli Tea Company Limited (the Company) is engaged in the manufacture and cultivation of tea. The Company is a premium tea producing and marketing company and has tea plantations and manufacturing unit in the state of Assam. It has been manufacturing fine quality tea since 1919. Bateli Tea is a well-known brand among tea connoisseurs. The Company sells its tea to large corporate tea companies and also in retail outlets through its own distribution network of wholesalers and retailers all over India. The registered office of the Company is located at 130, Cotton Street, Kolkata 700 007.

Significant Accounting Policies followed by the Company:

Statement of Compliance:

These financial statements, for the year ended 31st March 2020, have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provision of the Act.

Basis of Preparation and presentation of financial statements:

Historical Cost Conventions

The financial statements have been prepared on the historical cost basis except for certain items which are measured at fair value at the end of each reporting period, as explained in the accounting policies given below.

Certain financial assets and liabilities are measured at fair value (refer accounting policy regarding financial instruments)

Employee defined benefit plan as per actuarial valuation.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

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

Current and Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current and non-current classification. An asset is treated as current if:

It is expected to be realised or intended to be sold or consumed, in normal operating cycle,

It is held primarily for the purpose of trading,

It is expected to be realised within twelve months after the reporting period,

It is Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Similarly a liability is treated as current if :

It is expected to be settled in normal operating cycle,

It is held primarily for the purpose of trading,

It is due to be settled within twelve months after the reporting period,

The company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting period,

All other liabilities are classified as non-current.

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

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

Functional and Presentation Currency

The financial statements are presented in Indian Rupees, which are the functional currency of the Company and the currency of the primary economic environment in which Company operate.

Property, Plant & Equipment (PPE) other than Bearer Plant:

The initial cost of PPE comprises its purchase price, including non-refundable purchase taxes, and any directly attributable cost of bringing an asset to working condition and location for its intended use, including relevant borrowing costs and any expected cost of decommissioning, less accumulated depreciation and accumulated impairment losses, if any. Expenditure incurred after the PPE have been put into operation, such as repairs and maintenance, are charged to the statement of Profit and Loss in the period in which the costs are incurred. If significant part of item of PPE has different useful lives, then they are accounted for as separate items of PPE.

Material item such as spare parts, stand by equipment and service equipment are classified as PPE when they meet the definition of PPE as specified in Ind AS 16- Property, Plant and Equipment.

Bearer Plant:

Bearer plants comprising of mature tea bushes are stated at cost less accumulated depreciation and accumulated impairment losses.

Immature bearer plants, including the cost incurred for procurement of new seeds and maintenance of nurseries, are carried at cost less any recognized impairment losses under capital work-in-progress. Cost includes the cost of land preparation, new planting and maintenance of newly planted bushes until maturity. On maturity, these costs are classified under bearer plants. Depreciation of bearer plants commence on maturity.

Costs incurred for infilling including block infilling are generally recognized in the Statement of Profit and Loss unless there is a significant increase in the yield of the sections, in which case such costs are capitalized and depreciated over the remaining useful life of the respective sections.

Expenditure during Construction Period :

Expenditure incurred during construction period including cost of financing related to borrowed funds for construction or acquisition of qualifying PPE is included under Capital work in progress, and the same is allocated to respective PPE on the completion of their construction. Advance given towards acquisition and construction of PPE outstanding at each reporting date are disclosed as Capital Advance under "other Non-Current Asset".

Depreciation on property, plant and equipment:

Depreciation is the systematic allocation of the depreciable amount of PPE over its useful life and is provided on a written down value basis over the useful lives as assessed by the management and the same is similar to the useful lives as prescribed in Part-C of Schedule II to the Companies Act, 2013.

Estimated useful lives of the bearer plants have been determined to be 70 years.

Depreciable amount for PPE is the cost of PPE less its estimated residual value. The useful life of PPE is the period over which PPE is expected to be available for use by the Company, or the number of production or similar units expected to be obtained from the asset by the Company.

The Company has componentized its PPE and has separately assessed the life of major components.

Depreciation on additions is provided on Pro-rata basis from the month of installation or acquisition and in case of projects from the date of commencement of commercial production.

Depreciation on bearer plants is recognised so as to write off its cost over useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any change in estimate accounted for on a prospective basis.

Impairment of Assets:

At the end of each reporting period, the Company reviews the carrying amounts of its non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

An impairment loss is recognized for the amount by which the carrying amount of the asset exceeds its recoverable amount, which is the higher of an asset's net selling price and its value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If impairment is no longer justified in future periods due to a recovery in assets' fair value or value in use, the impairment reserve is reversed.

Biological Assets and Agricultural Produce:

Biological Assets

a.

Agricultural Produce

The Company recognizes agricultural produce when, and only when, the Company controls the assets as a result of past events, it is probable that future economic benefits associated with such assets will flow to the Company and the fair value or cost of the assets can be measured reliably. Agricultural produce harvested from the Company's biological assets are valued at fair value less cost to sell at the point of harvest. The Company's agricultural produce comprises of green leaves plucked from its tea estates.

Cash and Cash Equivalents:

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

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

Inventories:

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

Costs incurred in bringing each product to its present location and condition is accounted for as follows:

Raw materials, fuel, Stores and spare parts and Packing materials

Raw Materials including harvested tea leaves, produced from own gardens are measured at lower of cost and net realisable value. Cost being the fair value less cost to sell at the point of harvest of tea leaves.

Raw materials of purchased tea leaves, fuel, Stores and spare parts and Packing materials are valued at lower of cost and net realizable value (NRV). However these items are considered to be realizable at cost, if the finished products, in which they will be used, are expected to be sold at or above cost. Cost is determined on weighted average basis.

Finished goods

Finished goods are valued at lower of cost and NRV. Cost of finished goods comprises direct materials, direct labour, and appropriate portion of variable and fixed overhead expenditure. Cost is determined on weighted average basis.

Traded goods:

Traded goods are valued at cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Fair Value Measurement:

The Company measures financial instruments at fair value at each balance sheet date.

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. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

In the absence of a principal market, in the most advantageous market for the asset or liability

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 that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised 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:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Borrowing Cost:

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Research and Development:

Research and Development expenditure of revenue nature is written off in the statement of profit and loss as incurred. Such expenditure is capitalised as intangible assets only if it meets the criteria of an intangible asset.

Earnings Per Share:

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holder (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss after tax for the period attributable to equity shareholders of the company and the weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

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

Revenue recognition:

Revenue is recognised on the basis of approved contract regarding the transfer of promised goods to customers in an amount that reflects the consideration which the Company expects to receive in exchange of those goods.

Revenue is measured at the fair value of consideration received or receivable taking into account the amount of discounts, incentives, volume rebates, and outgoing taxes on sales. Any amounts receivable from the customer are recognised as revenue after the control over the goods sold are transferred to the customer which is generally on dispatch/delivery of goods..

Variable consideration - This includes incentives, volume rebates, discounts etc. It is estimated at contract inception considering the terms of various schemes with customers and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. It is reassessed at end of each reporting period.

Significant financing component - Generally, the Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Interest income

Interest income is recognised on accrual basis and mostly includes interest on Fixed Deposits with banks and is included in finance income in the statement of profit and loss.

Government Grant and subsidies:

Government grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. When the grant relates to an expense item, it is deducted in reporting the related expenses. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

Employee Benefits:

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through Other Comprehensive Income (OCI) in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss on the earlier of:

The date of the plan amendment or curtailment, and

The date that the Company recognises related restructuring costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the consolidated statement of profit and loss:

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and Net interest expense or income.

Leases

Till 31st March 2019.

As a lessee

Lease is classified as finance leases whenever the terms of lease transfer substantially all the risks and reward of ownership to the lessee. All other leases are classified as Operating lease.

Operating Lease:

Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss. Straight-line basis over the period of the lease is not followed as the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

Finance Lease:

Leases where the company is a lessee and substantially all the risks and rewards of ownership are transferred to the company are classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

As a lessor

Lease income from operating leases where the company is a lessor is recognised in income when the right to receive is established. The receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

Effective 1st April 2019

As a Lessee

From April 1, 2019 leases are recognized as a right-of-use asset with a corresponding lease liability at the date on which the leased asset is available for use by the Company as a lessee except for payments associated with short term leases (lease term of 12 months or less) and low value leases, which are recognized on a straight-line basis as an expense in the profit or loss.

The Company's lease arrangements are all short term in nature and accordingly the lease rentals are recognized as an expense in the profit or loss on a straight line basis.

As a Lessor

Lease income (Licence fees) from lease arrangements where the Company is a lessor is recognised in income on a straight line basis over the lease term unless the license fees is structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases in which event such increases are recognised in the year in which such benefits accrue. The related leased assets are included in the balance sheet based on their nature.

Taxes on Income:

Income Tax expenses comprise current tax and deferred tax charge or credit.

Current tax

Current tax is measured on the basis of estimated taxable income in the current accounting period in accordance with the applicable tax rates and provisions of Income Tax Act, 1961 and other applicable tax laws.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets and liabilities are measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or subsequently enacted at the reporting date. Tax relating to items recognised directly in equity or OCI is recognized in equity or OCI and not in the Statements of Profit and Loss.

Minimum Alternate Tax (MAT) credit are in the form of unused tax credits that are carried forward by the Company for a specified period of

time, hence it is grouped as Deferred Tax Asset.

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. Unrecognized 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 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 taxation authority.

Sales Tax/ Value Added Taxes/ Goods and Services Tax paid on acquisition of assets or on incurring expenses:

Expenses and assets are recognised net of the amount of sales/ value added taxes/ goods and services tax paid, except:

When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable. When receivables and payables are stated with the amount of tax included, the net amount of tax recoverable from, or payable to the taxation authority is included as part of receivables or payables in the balance sheet.

Provisions:

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Operating Segments:

Operating segments are reported in a manner consistent with the internal reporting provided to the chief Finance Officer (CFO).

Financial instruments:

Financial assets and financial liabilities are recognized when a Company become party to the contractual provision of the instruments.

Financial Assets:

Initial Recognition:

The Company measures financial asset at its fair value. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Classification & Subsequent Measurement:

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

Those to be measured subsequently at fair value either through Statement of profit or loss or through other comprehensive income.

Those measured at amortised cost.

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

Debt instruments

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

For purposes of subsequent measurement, the company measures debt instruments at amortised cost.

Equity instruments

The Company subsequently measures all equity investments at fair value. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

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

Impairment of financial assets

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

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

Derecognition of financial assets

A financial asset is derecognised only when:

The Company has transferred the rights to receive cash flows from the financial asset or

Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

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

Financial liabilities

Initial Recognition:

The Company's financial liabilities include trade and other payables, loans and borrowings.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of Profit & Loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Company has not designated any financial liability as at fair value through profit and loss.

Loans and borrowings

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. 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 derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

(B) Key Accounting assumption and Key sources of estimation uncertainty

The following are the key assumptions concerning the future and other key sources of estimating uncertainty as at the balance sheet date that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Useful lives of property, plant and equipment

The Company has adopted the useful lives as specified in Schedule II of the Companies Act, 2013 for property, plant and equipment other than for bearer plants. For bearer plants, it has determined the useful life to be 70 years. The Company reviews the estimated useful lives at the end of each reporting period. Such useful lives depend upon various factors such as usage, maintenance practices etc. and can involve estimation uncertainty. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore, future depreciation charges could be revised. The carrying amount of the Company's Property, Plant and Equipment at the balance sheet date is disclosed in Note 02 to the financial statements.

b) Impairment of property, plant and equipment

An impairment exists when the carrying value of an asset exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset. The value in use calculation is based on a discounted cash flow model and requires the Company to make an estimate of the expected future cash flows from the cash-generating units and also choose a suitable discount rate in order to calculate the present value of those cash flows.

c) Fair value measurements and valuation processes

Some of the Company's assets are measured at fair value for financial reporting purposes.

Significant estimates are used in fair valuation of Bearer Plants and biological assets (unharvested green leaves)

For bearer plants, the Company has used fair value as determined by third party qualified valuer. The valuer has considered observable market inputs such as sale prices and historical information of past production. The key assumptions considered here is sensitive. Reasonable shifts in assumptions including but not limited to increase or decrease in sale prices and production which is dependent on favourable weather conditions would result in increase or decrease to the fair value of bearer plants considered as of 1st April 2016 as deemed cost.

For un-harvested green leaves, the fair value is arrived at based on the observable market prices of made tea adjusted for manufacturing cost.

d) Employee Defined Benefit Plans

The determination of Company's liability towards defined benefit obligations to employees is made through independent actuarial valuation including determination of amounts to be recognized in the income statement and in the other comprehensive income. Such valuation depends upon assumptions determined after taking into account inflation, promotion and other relevant factors such as supply and demand factors in the employment market.

e) Taxes

The company is engaged in agricultural activity and is also subject to tax liability under MAT provisions. Taxes recognized in the financial statements reflect management's best estimate of the outcome based on the facts known at the balance sheet date. These facts include but are not limited to interpretation of tax law of various jurisdictions where the Company operates. Any difference between the estimates and final tax assessments will impact the income tax as well as the resulting assets and liabilities.

f) Estimation of provisions and contingencies

Provisions are liabilities of uncertain amount or timing recognized where a legal or constructive obligation exists at the balance sheet date, as a result of a past event, where the amount of the obligation can be reliably estimated and where the outflow of economic benefit is probable. Contingent liabilities are possible obligations that may arise from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not fully within the control of the Company. The Company exercises judgment and estimates in recognizing the provisions and assessing the exposure to contingent liabilities relating to pending claims and to quantify the possible range of financial settlement. Due to this inherent uncertainty in the evaluation process, actual losses may be different from originally estimated provisions.

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

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

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

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	774.32	383.63		774.32
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-488.83	-515.59		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-488.83	-515.59		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	-476.98		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-476.98		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.48	-161.39		25.82
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1.48	-161.39		25.82

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	284.01	-447.55		748.5
Property, plant and equipment at end of period	8,060.51	7,776.5	8,224.05	10,235.71

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	383.63			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			488.83	515.59
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			488.83	515.59
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	-476.98		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-476.98		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		24.34	161.39
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		24.34	161.39
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-93.35		464.49	354.2
Property, plant and equipment at end of period	9,487.21	9,580.56	2,175.2	1,710.71

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	-26.31	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-26.31	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	-26.31	
Property, plant and equipment at end of period	1,356.51	0.25	0.25	26.56

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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	-26.31		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-26.31		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	-26.31		0
Property, plant and equipment at end of period	0.25	0.25	26.56	0

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

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-156.8	-172.75
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		-156.8	-172.75
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		-156.8	-172.75
Property, plant and equipment at end of period	0	0	1,592.71	1,749.51

Disclosure of detailed information about property, plant and equipment [Table]**..(6)**

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1,922.26	2,184.9	2,184.9	2,184.9

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

..(7)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			Other building [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	156.8	172.75		-156.8
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	156.8	172.75		-156.8
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	156.8	172.75		-156.8
Property, plant and equipment at end of period	592.19	435.39	262.64	1,592.71

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

..(8)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-172.75			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-172.75			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-172.75		0	0
Property, plant and equipment at end of period	1,749.51	1,922.26	2,184.9	2,184.9

Disclosure of detailed information about property, plant and equipment [Table]**..(9)**

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		156.8	172.75	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		156.8	172.75	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		156.8	172.75	
Property, plant and equipment at end of period	2,184.9	592.19	435.39	262.64

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

..(10)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	70	59.49		70
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-201.4	-253.86		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-201.4	-253.86		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-131.4	-194.37		70
Property, plant and equipment at end of period	538.43	669.83	864.2	1,723.05

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

..(11)

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

Classes of property, plant and equipment [Axis]	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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	59.49			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			201.4	253.86
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			201.4	253.86
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	59.49		201.4	253.86
Property, plant and equipment at end of period	1,653.05	1,593.56	1,184.62	983.22

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

..(12)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Factory equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		4.08	18.17	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-24.9	-20.37	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-24.9	-20.37	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-20.82	-2.2	
Property, plant and equipment at end of period	729.36	50.43	71.25	73.45

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

..(13)

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

Classes of property, plant and equipment [Axis]	Factory 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	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4.08	18.17		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				24.9
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				24.9
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	4.08	18.17		24.9
Property, plant and equipment at end of period	154.16	150.08	131.91	103.73

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

..(14)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			65.92	41.32
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	20.37		-176.5	-233.49
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	20.37		-176.5	-233.49
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	20.37		-110.58	-192.17
Property, plant and equipment at end of period	78.83	58.46	488	598.58

Disclosure of detailed information about property, plant and equipment [Table]**..(15)**

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		65.92	41.32	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		65.92	41.32	
Property, plant and equipment at end of period	790.75	1,568.89	1,502.97	1,461.65

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

..(16)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				21.3
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	176.5	233.49		-15.18
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	176.5	233.49		-15.18
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	176.5	233.49		6.12
Property, plant and equipment at end of period	1,080.89	904.39	670.9	64.19

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

..(17)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8.36		21.3	8.36
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-16.35			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-16.35			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-7.99		21.3	8.36
Property, plant and equipment at end of period	58.07	66.06	152.62	131.32

Disclosure of detailed information about property, plant and equipment [Table]**..(18)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		15.18	16.35	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		15.18	16.35	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		15.18	16.35	
Property, plant and equipment at end of period	122.96	88.43	73.25	56.9

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

..(19)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3.23	22.64		3.23
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15.54	-15.22		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-15.54	-15.22		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	-25.28		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-25.28		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.48	-23.95		25.82
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1.48	-23.95		25.82
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-13.79	6.09		-22.59
Property, plant and equipment at end of period	45.06	58.85	52.76	83.93

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

..(20)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	22.64			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			15.54	15.22
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			15.54	15.22
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	-25.28		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-25.28		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		24.34	23.95
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		24.34	23.95
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-2.64		-8.8	-8.73
Property, plant and equipment at end of period	106.52	109.16	38.87	47.67

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

..(21)

Unless otherwise specified, all monetary values are in Lakhs 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 assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3.23	22.64	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-15.54	-15.22	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-15.54	-15.22	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	-25.28	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-25.28	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.48	-23.95	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1.48	-23.95	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-13.79	6.09	
Property, plant and equipment at end of period	56.4	45.06	58.85	52.76

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

..(22)

Unless otherwise specified, all monetary values are in Lakhs 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	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3.23	22.64		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				15.54
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				15.54
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	-25.28		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-25.28		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	25.82	0		24.34
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	25.82	0		24.34
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-22.59	-2.64		-8.8
Property, plant and equipment at end of period	83.93	106.52	109.16	38.87

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

..(23)

Unless otherwise specified, all monetary values are in Lakhs 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 assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.15	0.37
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	15.22		-0.23	-0.3
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	15.22		-0.23	-0.3
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	23.95		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	23.95		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-8.73		-0.08	0.07
Property, plant and equipment at end of period	47.67	56.4	1.61	1.69

Disclosure of detailed information about property, plant and equipment [Table]**..(24)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.15	0.37	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.15	0.37	
Property, plant and equipment at end of period	1.62	4.64	4.49	4.12

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

..(25)

Unless otherwise specified, all monetary values are in Lakhs 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 assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				4.58
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.23	0.3		-2.2
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0.23	0.3		-2.2
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0.23	0.3		2.38
Property, plant and equipment at end of period	3.03	2.8	2.5	5.15

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

..(26)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.25		4.58	0.25
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.18			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-1.18			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-0.93		4.58	0.25
Property, plant and equipment at end of period	2.77	3.7	15.5	10.92

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

..(27)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2.2	1.18	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		2.2	1.18	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		2.2	1.18	
Property, plant and equipment at end of period	10.67	10.35	8.15	6.97

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

..(28)

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

Classes of property, plant and equipment [Axis]	Bearer plants [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	659.24	0		659.24
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-75.88	-52.9		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-75.88	-52.9		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	583.36	-52.9		659.24
Property, plant and equipment at end of period	5,528.22	4,944.86	4,997.76	5,762.48

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

..(29)

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

Classes of property, plant and equipment [Axis]	Bearer plants [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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			75.88	52.9
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			75.88	52.9
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		75.88	52.9
Property, plant and equipment at end of period	5,103.24	5,103.24	234.26	158.38

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

..(30)

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

Classes of property, plant and equipment [Axis]	Bearer plants [Member]	Other property, plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		15.82	292.52	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-21.6	-3.03	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-21.6	-3.03	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	-425.39	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-425.39	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	-137.44	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	-137.44	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-5.78	1.54	
Property, plant and equipment at end of period	105.48	284.89	290.67	289.13

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

..(31)

Unless otherwise specified, all monetary values are in Lakhs 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	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15.82	292.52		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				21.6
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				21.6
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	-425.39		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-425.39		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	15.82	-132.87		21.6
Property, plant and equipment at end of period	308.34	292.52	425.39	23.45

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

..(32)

Unless otherwise specified, all monetary values are in Lakhs 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 assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others			Electrical Substation Power	Electrical Substation Power
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			15.82	292.52
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.03		-21.6	-3.03
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	3.03		-21.6	-3.03
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	-425.39
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	-425.39
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	137.44		0	-137.44
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	137.44		0	-137.44
Decrease through classified as held for sale, property, plant and equipment	0		0	0

Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-134.41		-5.78	1.54
Property, plant and equipment at end of period	1.85	136.26	284.89	290.67

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

..(33)

Unless otherwise specified, all monetary values are in Lakhs 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]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical Substation	Power	Electrical Substation
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		15.82	292.52	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	-425.39	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-425.39	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		15.82	-132.87	
Property, plant and equipment at end of period	289.13	308.34	292.52	425.39

Disclosure of detailed information about property, plant and equipment [Table]**..(34)**

Unless otherwise specified, all monetary values are in Lakhs 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]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	Electrical Substation	Power	Electrical Substation
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	21.6	3.03	
Depreciation recognised as part of cost of other assets	0	0	
Total Depreciation property plant and equipment	21.6	3.03	
Impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through other changes, property, plant and equipment	0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	0	137.44	
Total disposals and retirements, property, plant and equipment	0	137.44	
Decrease through classified as held for sale, property, plant and equipment	0	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	21.6	-134.41	
Property, plant and equipment at end of period	23.45	1.85	136.26

Disclosure of additional information about property plant and equipment [Table]**..(1)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			NA	NA
Useful lives or depreciation rates, property, plant and equipment			UNLIMITED	UNLIMITED
Whether property, plant and equipment are stated at revalued amount			No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Other building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			WDV	WDV
Useful lives or depreciation rates, property, plant and equipment			30	30
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			WDV	WDV
Useful lives or depreciation rates, property, plant and equipment			10	10
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

Unless otherwise specified, all monetary values are in Lakhs 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 assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	15	15	10	10
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

Unless otherwise specified, all monetary values are in Lakhs 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 assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			WDV	WDV
Useful lives or depreciation rates, property, plant and equipment			8	8
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 Lakhs 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 assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	5	5	3	3
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 Lakhs of INR

Classes of property, plant and equipment [Axis]	Bearer plants [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	SLM	SLM		
Useful lives or depreciation rates, property, plant and equipment	70	70		
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 Lakhs 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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	22,40	22,40
Whether property, plant and equipment are stated at revalued amount	No	No

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	na	na
Useful lives or depreciation rates, investment property, cost model	0	0

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

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

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

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		Textual information (42) [See below]
Depreciation method, biological assets other than bearer plants, at cost	na	na
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	0	0

Textual information (42)**Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [Text Block]**

Biological assets of the Company comprises of un-harvested green tea leaves that are classified as current biological assets. The Company recognizes biological assets when, and only when, the Company controls the assets as a result of past events, it is probable that future economic benefits associated with such assets will flow to the Company and the fair value or cost of the assets can be measured reliably. Expenditure incurred on biological assets is measured at the end of each reporting period at its fair value less costs to sell. The gain or loss arising from changes in fair value less cost to sell of biological assets is included in statement of profit and loss for the period in which it arises.

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

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	5,858.21	5,333.37
Financial liabilities, at fair value	5,858.21	5,333.37

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,320.12	2,900.87	1,317.44	219.39
Financial assets, at fair value	4,320.12	2,900.87	1,317.44	219.39
Description of other financial assets at amortised cost class			Trade Receivables	

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,002.68	2,681.48	3,002.68	2,681.48
Financial assets, at fair value	3,002.68	2,681.48	3,002.68	2,681.48
Description of other financial assets at amortised cost class			SECURITY DEPOSITS, CASH AND CASH EQUIVALENTS AND OTHERS	SECURITY DEPOSITS, CASH AND CASH EQUIVALENTS AND OTHERS

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0.14	1,584.68	1,472.5
Financial assets, at fair value	0	0.14	1,584.68	1,472.5

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Equity investments [Member]			
	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0.14	1,584.68	1,472.5
Financial assets, at fair value	0	0.14	1,584.68	1,472.5

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

[611300] Notes - Regulatory deferral accounts

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

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

	31/03/2021	31/03/2020
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	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	AMORTISED COST 5		AMORTISED COST 6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	QUOTED	QUOTED	UNQUOTED	UNQUOTED
Current investments	1,395	1,395	3.72	3.72
Basis of valuation of current investments	COST	COST	COST	COST
Name of body corporate in whom investment has been made	Dalmia Laminators Ltd	Dalmia Laminators Ltd	Dalmia Polypack Ltd	Dalmia Polypack Ltd
Number of shares of current investment made in body corporate	[shares] 6,90,000	[shares] 6,90,000	[shares] 93,000	[shares] 93,000

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	AMORTISED COST 1		AMORTISED COST 2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	QUOTED	QUOTED	QUOTED	QUOTED
Current investments	0.05	0.05	0.01	0.01
Basis of valuation of current investments	COST	COST	COST	COST
Name of body corporate in whom investment has been made	The Bormahjan Tea Company (1936) Limited	The Bormahjan Tea Company (1936) Limited	Roopachera Tea Company Limited	Roopachera Tea Company Limited
Number of shares of current investment made in body corporate	[shares] 800	[shares] 800	[shares] 600	[shares] 600

Details of current investments [Table]

..(3)

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

Classification of current investments [Axis]	AMORTISED COST 3		AMORTISED COST 4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	QUOTED	QUOTED	QUOTED	QUOTED
Current investments	0.01	0.01	0.01	0.01
Basis of valuation of current investments	COST	COST	COST	COST
Name of body corporate in whom investment has been made	The Rajabhat Tea Company Limited	The Rajabhat Tea Company Limited	The Pahargoomiah Tea Association Limited	The Pahargoomiah Tea Association Limited
Number of shares of current investment made in body corporate	[shares] 100	[shares] 100	[shares] 200	[shares] 200

Details of current investments [Table]

..(4)

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

Classification of current investments [Axis]	AMORTISED COST 7		AMORTISED COST 8	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	UNQUOTED	UNQUOTED	UNQUOTED	UNQUOTED
Current investments	174.81	62.81	10.89	10.89
Basis of valuation of current investments	COST	COST	COST	COST
Name of body corporate in whom investment has been made	Dalmia Tea Plantation Industries Ltd	Dalmia Tea Plantation Industries Ltd	Manish Company Pvt Ltd	Manish Company Pvt Ltd
Number of shares of current investment made in body corporate	[shares] 1,90,000	[shares] 1,50,000	[shares] 9,634	[shares] 9,634

Details of current investments [Table]

..(5)

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

Classification of current investments [Axis]	FVTPL	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of current investments	Current investments	Current investments
Nature of current investments	QUOTED	QUOTED
Current investments	0.18	0.14
Basis of valuation of current investments	FAIR VALUE	FAIR VALUE
Name of body corporate in whom investment has been made	UCO BANK	UCO BANK
Number of shares of current investment made in body corporate	[shares] 1,600	[shares] 1,600

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

	31/03/2021	31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	1,395.26	1,395.22
Market value of quoted current investments	1,395.26	1,395.22
Aggregate amount of unquoted current investments	189.42	77.42
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	70.33	453.27
Net cash flows from (used in) operating activities	70.33	453.27
Net cash flows from (used in) investing activities, continuing operations	179.37	-51.16
Net cash flows from (used in) investing activities	179.37	-51.16
Net cash flows from (used in) financing activities, continuing operations	-217.59	-403.5
Net cash flows from (used in) financing activities	-217.59	-403.5

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY SHARES OF 10 EACH
Number of shares authorised	[shares] 2,40,000	[shares] 2,40,000		[shares] 2,40,000
Value of shares authorised	24	24		24
Number of shares issued	[shares] 2,14,229	[shares] 2,14,229		[shares] 2,14,229
Value of shares issued	21.42	21.42		21.42
Number of shares subscribed and fully paid	[shares] 2,14,229	[shares] 2,14,229		[shares] 2,14,229
Value of shares subscribed and fully paid	21.42	21.42		21.42
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] 2,14,229	[shares] 2,14,229		[shares] 2,14,229
Total value of shares subscribed	21.42	21.42		21.42
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,14,229	[shares] 2,14,229		[shares] 2,14,229
Value of shares called	21.42	21.42		21.42
Value of shares paid-up	21.42	21.42		21.42
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 2,14,229	[shares] 2,14,229	[shares] 2,14,229	[shares] 2,14,229
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	21.42	21.42	21.42	21.42
Rights preferences and restrictions attaching to class of share capital			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	[shares] 0	[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] 0	[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
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			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

Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				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]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				EQUITY SHARES OF 10 EACH

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	EQUITY SHARES OF 10 EACH	
Number of shares authorised	[shares] 2,40,000	
Value of shares authorised	24	
Number of shares issued	[shares] 2,14,229	
Value of shares issued	21.42	
Number of shares subscribed and fully paid	[shares] 2,14,229	
Value of shares subscribed and fully paid	21.42	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 2,14,229	
Total value of shares subscribed	21.42	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,14,229	
Value of shares called	21.42	
Value of shares paid-up	21.42	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 2,14,229	[shares] 2,14,229
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Decrease in equity share capital during period [Abstract]		

Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	21.42	21.42
Rights preferences and restrictions attaching to class of share capital	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	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	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]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	EQUITY SHARES OF 10 EACH	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	EQUITY SHARES OF 10 EACH	EQUITY SHARES OF 10 EACH	EQUITY SHARES OF 10 EACH	EQUITY SHARES OF 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 10 EACH	EQUITY SHARES OF 10 EACH	EQUITY SHARES OF 10 EACH	EQUITY SHARES OF 10 EACH
Name of shareholder			Manish Co Pvt Ltd	Manish Co Pvt Ltd
CIN of shareholder			U51909WB1979PTC032027	U51909WB1979PTC032027
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 77,746	[shares] 77,746
Percentage of shareholding in company			36.29%	36.29%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	EQUITY SHARES OF 10 EACH	EQUITY SHARES OF 10 EACH	EQUITY SHARES OF 10 EACH	EQUITY SHARES OF 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 10 EACH	EQUITY SHARES OF 10 EACH	EQUITY SHARES OF 10 EACH	EQUITY SHARES OF 10 EACH
Name of shareholder	Dalmia Laminators Ltd	Dalmia Laminators Ltd	Girdhar Manish Gopal Kumar (HUF)	Girdhar Manish Gopal Kumar (HUF)
CIN of shareholder	L51491WB1986PLC040284	L51491WB1986PLC040284		
Permanent account number of shareholder			AABHG5688R	AABHG5688R
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 55,704	[shares] 55,704	[shares] 11,755	[shares] 11,755
Percentage of shareholding in company	26.00%	26.00%	5.49%	5.49%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 4 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	EQUITY SHARES OF 10 EACH	EQUITY SHARES OF 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 10 EACH	EQUITY SHARES OF 10 EACH
Name of shareholder	Motilal Girdhar Gopal (HUF)	Motilal Girdhar Gopal (HUF)
Permanent account number of shareholder	AACHM9808G	AACHM9808G
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 11,085	[shares] 11,085
Percentage of shareholding in company	5.17%	5.17%

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	79
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,987.44	1,957.86	1,221.09	999.78
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,952.56	1,914.47	1,952.56	1,914.47
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,952.56	1,914.47	34.88	43.39
Nature of security [Abstract]				
Nature of security	ENTIRE ASSETS	FIXED ASSETS		

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Loans taken for property, plant and equipment [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,221.09	999.78	34.88	43.39
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans taken for vehicles [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	34.88	43.39	1,221.09	999.78
Nature of security [Abstract]				
Nature of security	HYPOTHECATION OF VEHICLE	HYPOTHECATION OF VEHICLE		

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Loans repayable on demand [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,250.06	1,234.95	1,250.06	1,234.95
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	1,250.06	1,234.95
Nature of security [Abstract]		
Nature of security	Textual information (43) [See below]	Textual information (44) [See below]

Textual information (43)

Nature of security

"[Nature of Security : First pari pasu charges against Hypothecation of book debts, tea both loose and packed, green leaves lying in the company's Bateli Tea Factory situated at Bateli Tea Estate, Dist. Udalguri, near Tezpur, Assam godown or any other place for present & future season

Textual information (44)

Nature of security

"[Nature of Security : First pari pasu charges against Hypothecation of book debts, tea both loose and packed, green leaves lying in the company's Bateli Tea Factory situated at Bateli Tea Estate, Dist. Udalguri, near Tezpur, Assam godown or any other place for present & future season.

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

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	720.49	613.89		78.59
Deferred tax liabilities	1,476.28	1,508.26	952.5	1,476.28
Net deferred tax liability (assets)	755.79	894.37	952.5	1,397.69
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-138.58	-58.13		-8.79
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	-138.58	-58.13		-8.79
Total increase (decrease) in deferred tax liability (assets)	-138.58	-58.13		-8.79
Deferred tax liability (assets) at end of period	755.79	894.37	952.5	1,397.69
Description of other temporary differences				

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of 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	101.78		78.59	101.78
Deferred tax liabilities	1,508.26	1,526.69	1,476.28	1,508.26
Net deferred tax liability (assets)	1,406.48	1,526.69	1,397.69	1,406.48
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-120.21		-8.79	-120.21
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	-120.21		-8.79	-120.21
Total increase (decrease) in deferred tax liability (assets)	-120.21		-8.79	-120.21
Deferred tax liability (assets) at end of period	1,406.48	1,526.69	1,397.69	1,406.48
Description of other temporary differences				

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

..(3)

Unless otherwise specified, all monetary values are in Lakhs 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	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		78.59	101.78	
Deferred tax liabilities	1,526.69	1,476.28	1,508.26	1,526.69
Net deferred tax liability (assets)	1,526.69	1,397.69	1,406.48	1,526.69
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-8.79	-120.21	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		-8.79	-120.21	
Total increase (decrease) in deferred tax liability (assets)		-8.79	-120.21	
Deferred tax liability (assets) at end of period	1,526.69	1,397.69	1,406.48	1,526.69
Description of other temporary differences		PROPERTY PLANT AND EQUIPMENT, FVTPL, GOVT GRANTS, ITEMS ALLOWED ON PAYMENT BASIS AND OTHERS	PROPERTY PLANT AND EQUIPMENT, FVTPL, GOVT GRANTS, ITEMS ALLOWED ON PAYMENT BASIS AND OTHERS	

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

..(4)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Unused tax credits [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	641.9	512.11	
Deferred tax liabilities	0	0	-574.19
Net deferred tax liability (assets)	-641.9	-512.11	-574.19
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income)			
Deferred tax expense (income) recognised in profit or loss	-129.79	62.08	
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	-129.79	62.08	
Total increase (decrease) in deferred tax liability (assets)	-129.79	62.08	
Deferred tax liability (assets) at end of period	-641.9	-512.11	-574.19

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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]			
Total current tax expense (income) and adjustments for current tax of prior periods	0	0	
Total tax expense (income)	0	0	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Total aggregated income tax relating to components of other comprehensive income	0	0	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	720.49	613.89	
Deferred tax liabilities	1,476.28	1,508.26	952.5
Net deferred tax liability (assets)	755.79	894.37	952.5
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-138.58	-58.13	
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	-138.58	-58.13	
Total increase (decrease) in deferred tax liability (assets)	-138.58	-58.13	
Deferred tax liability (assets) at end of period	755.79	894.37	952.5
Description of other temporary differences			
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Total tax expense (income)	0	0	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Total average effective tax rate	0.00%	0.00%	

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		Textual information (45) [See below]
Whether company has received any government grant or government assistance	No	Yes
Description of accounting policy for government grants [TextBlock]		Textual information (46) [See below]
Description of nature and extent of government grants recognised in financial statements		Textual information (47) [See below]
Indication of other forms of government assistance with direct benefits for entity		NO OTHER FORMS OF GRANTS RECEIVED
Explanation of unfulfilled conditions and other contingencies attaching to government assistance		NO UNFULFILLED CONDITIONS
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

Textual information (45)**Disclosure of accounting for government grants and disclosure of government assistance [Text Block]**

Government Grant and subsidies:

Government grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. When the grant relates to an expense item, it is deducted in reporting the related expenses. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

Textual information (46)**Description of accounting policy for government grants [Text Block]**

Government grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. When the grant relates to an expense item, it is deducted in reporting the related expenses. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

Textual information (47)**Description of nature and extent of government grants recognised in financial statements**

Government grants have been received for the purchase of certain items of property, plant and equipment & is amortized over its useful life. There are no unfulfilled conditions or contingencies attached to these grants.

[401100] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1,317.44	219.39	1,317.44	219.39
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	1,317.44	219.39	1,317.44	219.39
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	96.28	49.25
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	capital advances	capital advances
Other non-current assets, others	96.28	49.25

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	9.32	9.94	2,646.43	2,096.02
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	SECURITY DEPOSITS	SECURITY DEPOSITS	OTHERS	OTHERS
Other current financial assets others	9.32	9.94	2,646.43	2,096.02

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	3
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	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	874.35	578.47	25.64	205.53
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Current Maturities of Long Term Debt	Current Maturities of Long Term Debt	Mark to Market of Derivative financial instruments	Employee Benefits Payable
Other current financial liabilities, others	874.35	578.47	25.64	205.53

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3
	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]	
Disclosure of other current financial liabilities notes [Abstract]	
Other current financial liabilities [Abstract]	
Other current financial liabilities, others	226.05
Other current financial liabilities, others [Abstract]	
Other current financial liabilities, others [Line items]	
Description of other current financial liabilities, others	Employee Benefits Payable
Other current financial liabilities, others	226.05

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	41.01	40.99	222.5	483.22
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	security deposit	security deposit	others	others
Other non-current financial assets, others	41.01	40.99	222.5	483.22

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Finished goods [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	966.98	879.07	479.95	408.38
Mode of valuation			COST OR NRV WHICHEVER IS LOWER	COST OR NRV WHICHEVER IS LOWER

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Stores and spares [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	487.03	470.69
Mode of valuation	COST OR NRV WHICHEVER IS LOWER	COST OR NRV WHICHEVER IS LOWER

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	30.59	25.26	48.88	43.58
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	STATUTORY DUES	STATUTORY DUES	OTHER PAYABLES	OTHER PAYABLES
Other current liabilities, others	30.59	25.26	48.88	43.58

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1		3	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	40.32	25.59	40.3	60.33
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Biological Assets other than Bearer Plants	Biological Assets other than Bearer Plants	Balances with government authorities	Balances with government authorities
Other current assets, others	40.32	25.59	40.3	60.33

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	170.46	163.67
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Other Loans & Advances	Other Loans & Advances
Other current assets, others	170.46	163.67

Other non-current liabilities others [Table]

..(1)

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

Other non-current liabilities others [Axis]	2		3	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current liabilities [Abstract]				
Other non-current liabilities others	66.24	47.62	54.65	48.84
Other non-current liabilities others [Abstract]				
Other non-current liabilities others [Line items]				
Description of other non-current liabilities others	Long Term Employee Benefit Fund OTHER NON-CURRENT LIABILITIES	Long Term Employee Benefit Fund OTHER NON-CURRENT LIABILITIES	Payable against purchase of Fixed Assets	Payable against purchase of Fixed Assets
Other non-current liabilities others	66.24	47.62	54.65	48.84

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total dividend receivable	0	0
Total other non-current financial assets	263.51	524.21
Advances, non-current	0	0
Total other non-current assets	96.28	49.25
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	41.6	11.32
Total balance with banks	41.6	11.32
Cheques, drafts on hand	0	0
Cash on hand	41.82	39.99
Total cash and cash equivalents	83.42	51.31
Bank balance other than cash and cash equivalents	0	0
Total cash and bank balances	83.42	51.31
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	2,655.75	2,105.96
Total other current assets	251.08	249.59
Total other non-current liabilities	120.89	96.46
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	1,105.52	804.52
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	79.47	68.84

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
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 shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	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	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	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	
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	Yes	Yes	
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	0902	0902	
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	9,042.55	8,093.51	

Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	0	0	
Number of warrants converted into equity shares during period	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	

[611800] Notes - Revenue

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	Textual information (48) [See below]	Textual information (49) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (50) [See below]	Textual information (51) [See below]

Textual information (48)

Disclosure of revenue [Text Block]

The Company is engaged in the manufacturing of tea, and 97.90% of the total revenue of the Company is derived from these activities.

The tea division of the Company is a fully integrated unit having own plantations with state-of-art manufacturing facilities at beautifully sprawled estates in Assam. Our teas are well marketed through auctions as well as through our own distribution network. Our brands have strong localized presence in different parts of the country.

During the year under review, the Company has achieved sales volume of 34.07 lacs Kgs of tea as compare to 36.24 lacs Kgs of tea in FY 2020, thereby registering a decline of 5.98 % during the turbulence time. The decline in the sale volume is on account of nationwide lockdown and complete suspension of economic activities during the first quarter.

Textual information (49)

Disclosure of revenue [Text Block]

The Company is engaged in the manufacturing of tea and generation of wind power, and 90.80% of the total revenue of the Company is derived from these activities.

The tea division of the Company is a fully integrated unit having own plantations with state-of-art manufacturing facilities at beautifully sprawled estates in Assam. Our teas are well marketed through auctions as well as through our own distribution network. Our brands have strong localized presence in different parts of the country. During the year under review, we have manufactured 36,24,081 Kgs.of tea.

The wind power generated by the Company is directly supplied to Dalmia Laminators Limited. During the year under review, we have supplied 62,670 KW to Dalmia Laminators Limited.

The operational performance of the Company during the period under review was satisfactory. We intend to achieve sustainable and profitable growth through our consistent efforts.

Textual information (50)

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

Revenue is recognised on the basis of approved contract regarding the transfer promised goods to customers in an amount that reflects the consideration which the Company expects to receive in exchange of those goods.

Revenue is measured at the fair value of consideration received or receivable taking into account the amount of discounts, incentives, volume rebates, and outgoing taxes on sales. Any amounts receivable from the customer are recognised as revenue after the control over the goods sold are transferred to the customer which is generally on dispatch/delivery of goods.

Variable consideration - This includes incentives, volume rebates, discounts etc. It is estimated at contract inception considering the terms of various schemes with customers and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. It is reassessed at end of each reporting period.

Significant financing component - Generally, the Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Textual information (51)

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

Revenue is recognised on the basis of approved contract regarding the transfer of promised goods to customers in an amount that reflects the consideration which the Company expects to receive in exchange of those goods.

Revenue is measured at the fair value of consideration received or receivable taking into account the amount of discounts, incentives, volume rebates, and outgoing taxes on sales. Any amounts receivable from the customer are recognised as revenue after the control over the goods sold are transferred to the customer which is generally on dispatch/delivery of goods..

Variable consideration - This includes incentives, volume rebates, discounts etc. It is estimated at contract inception considering the terms of various schemes with customers and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. It is reassessed at end of each reporting period.

Significant financing component - Generally, the Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Interest income

Interest income is recognised on accrual basis and mostly includes interest on Fixed Deposits with banks and is included in finance income in the statement of profit and loss.

[612400] Notes - Service concession arrangements

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

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

[612000] Notes - Construction contracts

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	307	279.09
Plan assets, at fair value	240.76	231.47
Net surplus (deficit) in plan	-66.24	-47.62
Actuarial assumption of discount rates	6.40%	6.60%
Actuarial assumption of expected rates of salary increases	6.00%	6.00%

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	1		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	GRATUITY	GRATUITY	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	17.73	15.58	
Interest expense (income), net defined benefit liability (assets)	18.15	15.8	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	2.82	-45.83	
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-3.1	-10.11	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-0.28	-55.94	
Payments from plan, net defined benefit liability (assets)	8.25	49.38	
Total increase (decrease) in net defined benefit liability (assets)	27.91	37.94	
Net defined benefit liability (assets) at end of period	307	279.09	241.15

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	Textual information (52) [See below]	Textual information (53) [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]		

Textual information (52)

Disclosure of employee benefits [Text Block]

a) Defined Contribution Plans

During the year an amount of Rs 20.84 lacs (Previous Year Rs 14.01 lacs) has been recognized as expenditure in the Statement of Profit & Loss towards Defined Contribution plans of the company.

b) Defined Benefit Plans [Gratuity]

The Gratuity payable to employees is based on the employee's service and last drawn salary at the time of leaving of the Company and is in accordance with the rules of the Company for the payment of gratuity. The Gratuity Benefits are funded. The Funds are administered through approved Trusts, which operates in accordance with the Trust Deeds Rules and applicable Statutes. The Concerned Trusts are managed by the Trustees who provide guidance with regard to the management of the Funds and review the performance.

The cost and the present value of the defined benefit gratuity plan are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in future. These include the determination of appropriate discount rate, estimating future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The following table summarizes the components of net benefit expense recognized in the Statement of Profit and Loss and OCI and the funded status and amounts recognized in the Balance Sheet.

a) Changes in the present value of defined benefit obligation (DBO) Rs in Lacs

Particulars	Year Ended 31st March 2021
-------------	----------------------------

Present value of defined benefit obligation as at

year beginning	279.09	241.15		
Current Service Cost		17.73	15.58	
Interest Cost on the DBO		18.15	15.80	
Remeasurements (gains)/losses :-				
Actuarial (gains)/losses arising from changes in experience adjustments	(2.82)	45.83		
Actuarial (gains)/losses arising from changes in financial assumptions	3.10	10.11		
Benefits Paid		(8.25)	(49.38)	
Present value of defined benefit obligation as at year end		307.00	279.09	
Notes to Financial Statements (Contd.)				
b)	Changes in fair value of plan assets			Rs in Lacs
Particulars		Year Ended 31st March 2021		
Fair Value of Plan Assets as at year beginning		231.47	261.94	
Interest Income on plan Asset		15.04	17.37	
Employer's Contribution		1.18	1.48	
Return on plan assets greater/(lesser) than discount rate		1.32	0.06	
Benefits Paid		(8.25)	(49.38)	
Fair Value of Plan Assets as at year end		240.76	231.47	
c)	Amounts Recognized in			Rs in

the Balance Sheet		Lacs	
Particulars		Year Ended 31st March 2021	
Present value of defined benefit obligation at the year end		307.00	279.09
Fair Value of the Plan Assets at the year end			240.76 231.47
(Liability)/Asset Recognized in the Balance Sheet		(66.24)	(47.62)
d)	Expense recognized in the Statement of Profit and Loss:		Rs in Lacs
Particulars		Year Ended 31st March 2021	
Current Service Cost		17.73	15.58
Net Interest on net defined benefit liability/(Asset)		3.11	(1.57)
Net Cost Recognized in the Statement of Profit and Loss		20.84	14.01
e)	Expense recognized in the Other Comprehensive Income (OCI)		Rs in Lacs
Particulars		Year Ended 31st March 2021	
Actuarial (Gain)/ Loss due to DBO experience		(2.82)	45.83
Actuarial (Gain)/ Loss due to DBO assumption changes		3.10	10.11
Actuarial (Gain)/Loss during the Year		0.28	55.94

Return on Plan Assets (grater)/less then discount rate		(1.32)	(0.06)	
Actuarial (Gain)/Losses recognized in OCI			(1.04)	55.88
f)	Defined Benefit Cost			Rs in Lacs
Particulars			Year Ended 31st March 2021	
Service Cost			17.73	15.58
Net interest on net defined liability/(assets)			3.11	(1.57)
Actuarial(gains)/losses recognized in OCI			(1.04)	55.88
Total Defined Benefit Cost			19.80	69.89
g)	Principal assumptions used in determining gratuity obligations for the Company's plans are shown below			
Particulars			Year Ended 31st March 2021	
Discount Rate			6.4%	6.6%
Salary Escalation Rate			6%	6%
Mortality Rate Indian Assured Lives *			0.01153	0.01153
Retirement Age			58 Yrs	58 Yrs
* Indian Assured Life Mortality [2006 - 08]				

Notes to Financial Statements (Contd.)

h) Sensitivity Analysis

Significant actuarial assumption for the determination of Defined obligation are discount rate, and salary increase. The sensitivity analysis below has been determined based on reasonably possible changes of the respective assumption occurring at the end of the reporting period, while holding all other assumptions constant.

Discount Rate Rs in Lacs

Particulars	Year Ended 31st March 2021	
Discount Rate	6.40%	6.60%
Effect of DBO due to 1% increase in Discount Rate	(14.86)	(14.21)
Impact in %	(5.0%)	(5.0%)
Effect of DBO due to 1% decrease in Discount Rate	16.58	15.90
Impact in %	5.0%	6.0%

Salary escalation Rate Rs in Lacs

Particulars	Year Ended 31st March 2021	
Salary Escalation Rate	6.0%	6.0%
Effect of DBO due to 1% increase in Salary Escalation Rate	16.50	15.85
Impact in %	5.0%	6.0%
Effect of DBO due to 1% decrease in Salary Escalation Rate	(15.06)	(14.43)
Impact in %	(5.0%)	(5.0%)

i)	Major categories of plan asset as a percentage of total Plan	Rs in Lacs	
Particulars		Year Ended 31st March 2021	
Schemes of Insurance - ULIP Products		100%	100%
j)	Maturity profile of the defined benefit obligation	Rs in Lacs	
Particulars		Year Ended 31st March 2021	
Weighted Average duration of the defined benefit obligation			
Expected benefit payments for the year ending			
March 31,2021		-	56.88
March 31,2022		71.46	28.13
March 31,2023		31.59	30.54
March 31,2024		27.54	26.79
March 31,2025		29.63	32.79
March 31,2026		48.69	-
March 31,2026 to March 31,2030		-	184.25
March 31,2027 to March 31,2031		187.04	-
k)	Expected employer contribution for the next annual reporting period	Rs in Lacs	

Particulars	Year Ended 31st March 2021
Expected Contribution for the period ending 31st March, 2021	- 2.22
Expected Contribution for the period ending 31st March, 2022	2.36 -
l) Basis used to determine Salary Escalation Rate	
<p>The estimates of future salary increases considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market. Assumptions regarding future mortality experience are set in accordance with the published statistics by the Life Insurance Corporation of India.</p>	
m) Asset Liability matching Strategy	
<p>The money contributed by the Company to the Gratuity fund to finance the liabilities of plan has to be invested. The Trustee of the plan has outsourced to an insurance Company. The Insurance Company in turn manages these funds as per the mandate provided to them by the trustee and the assets allocation which is within the permissible limits prescribed in the insurance regulation. Due to the restriction in the type of investments that can be held by the fund, it is not possible to explicitly follow an asset liability matching strategy. There is no compulsion on the part of the Company to fully prefund the liability of the plan. The Company's philosophy is to fund these benefits based on its own liquidity and level of under funding of the plan.</p>	
Notes to Financial Statements (Contd.)	
n) Risk Exposure	
i.	Interest rate Risk :- The defined benefit obligation calculated uses discount rate based on government bonds. If bonds yield

	fall, the defined benefit obligation will tend to increase.
ii.	<p>Salary Inflation Risk :- Higher than expected increase in salary will increase the defined benefit obligation</p>
iii.	<p>Demographic Risk :- This is the risk of variability of results due to unsystematic nature of decrements that includes mortality, withdrawal, disability and retirement. The effect of these decrement on the defined benefit obligation is not straight forward and depends upon the combination of salary increase, discount rate and vesting criteria.</p>

Textual information (53)

Disclosure of employee benefits [Text Block]

a) Defined Contribution Plans

During the year an amount of Rs 14.01 lacs Previous Year Rs 14.42 lacs has been recognized as expenditure in the Statement of Profit & Loss towards Defined Contribution plans of the company.

b) Defined Benefit Plans [Gratuity]

The Gratuity payable to employees is based on the employee's service and last drawn salary at the time of leaving of the Company and is in accordance with the rules of the Company for the payment of gratuity. The Gratuity Benefits are funded. The Funds are administered through approved Trusts, which operates in accordance with the Trust Deeds Rules and applicable Statutes. The Concerned Trusts are managed by the Trustees who provide guidance with regard to the management of the Funds and review the performance.

The cost and the present value of the defined benefit gratuity plan are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in future. These include the determination of appropriate discount rate, estimating future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The following table summarizes the components of net benefit expense recognized in the Statement of Profit and loss and OCI and the funded status and amounts recognized in the Balance Sheet.

a)	Changes in the present value of defined benefit obligation (DBO)	Rs in Lacs	
		Year Ended 31st March 2020	
Particulars			
Present value of defined benefit obligation as at year beginning		241.15	250.16
Current Service Cost		15.58	14.09

Interest Cost on the DBO		15.80	18.58
Remeasurements (gains)/losses :-			
Actuarial (gains)/losses arising from changes in experience adjustments	45.83	(39.54)	
Actuarial (gains)/losses arising from changes in financial assumptions	10.11	2.73	
Benefits Paid		(49.38)	(4.87)
Present value of defined benefit obligation as at year end		279.09	241.15
Notes to Financial Statements (Contd.)			
b)	Changes in fair value of plan assets		Rs in Lacs
Particulars		Year Ended 31st March 2020	
Fair Value of Plan Assets as at year beginning		261.94	243.89
Interest Income on plan Asset		17.37	18.25
Employer's Contribution		1.48	3.86
Return on plan assets grester/(lesser) than discount rate		0.06	0.81
Benefits Paid		(49.38)	(4.87)
Fair Value of Plan Assets as at year end		231.47	261.94
c)	Amounts Recognized in the Balance Sheet		Rs in Lacs

Particulars		As at 31st March 2020	
Present value of defined benefit obligation at the year end		279.09	241.15
Fair Value of the Plan Assets at the year end		231.47	261.94
(Liability)/Asset Recognized in the Balance Sheet		(47.62)	20.79
d)	Expense recognized in the Statement of Profit and Loss:		Rs in Lacs
Particulars		Year Ended 31st March 2020	
Current Service Cost		15.58	14.09
Net Interest on net defined benefit liability/(Asset)		(1.57)	0.33
Net Cost Recognized in the Statement of Profit and Loss		14.01	14.42
e)	Expense recognized in the Other Comprehensive Income (OCI)		Rs in Lacs
Particulars		Year Ended 31st March 2020	
Actuarial (Gain)/ Loss due to DBO experience		45.83	(39.54)
Actuarial (Gain)/ Loss due to DBO assumption changes		10.11	2.73
Actuarial (Gain)/Loss during the Year		55.94	(36.81)

Return on Plan Assets (grater)/less than discount rate		(0.06)	(0.81)
Actuarial (Gain)/Losses recognized in OCI		55.88	(37.62)
f)	Defined Benefit Cost		Rs in Lacs
Particulars		Year Ended 31st March 2020	
Service Cost		15.58	14.09
Net interest on net defined liability/(assets)		(1.57)	0.33
Actuarial(gains)/losses recognized in OCI		55.88	(37.62)
Total Defined benefit Cost		69.89	(23.20)
g)	Principal assumptions used in determining gratuity obligations for the Company's plans are shown below		Rs in Lacs
Particulars		As at 31st March 2020	
Discount Rate		6.6%	7.3%
Salary Escalation Rate		6%	6%
Mortality Rate Indian Assured Lives *		0.01153	0.00994
Retirement Age		58 Yrs	58 Yrs
* Indian Assured Life Mortality [2006 - 08]			

Notes to Financial Statements (Contd.)

h) Sensitivity Analysis

Significant actuarial assumption for the determination of Defined obligation are discount rate, and salary increase. The sensitivity analysis below has been determined based on reasonably possible changes of the respective assumption occurring at the end of the reporting period, while holding all other assumptions constant.

Discount Rate	Rs in Lacs	
Particulars	As at 31st March 2020	
Discount Rate	6.60%	7.30%
Effect of DBO due to 1% increase in Discount Rate	(14.21)	(13.10)
Impact in %	(5.0%)	(5.0%)
Effect of DBO due to 1% decrease in Discount Rate	15.90	14.63
Impact in %	6.0%	6.0%
Salary escalation Rate	Rs in Lacs	
Particulars	As at 31st March 2020	
Salary Escalation Rate	6%	6%
Effect of DBO due to 1% increase in Salary Escalation Rate	15.85	14.69
Impact in %	6.0%	6.0%
Effect of DBO due to 1% decrease in Salary Escalation Rate	(14.43)	(13.38)
Impact in %	(5.0%)	(6.0%)

i)	Major categories of plan asset as a percentage of total Plan	Rs in Lacs	
		As at 31st March 2020	
Particulars			
Schemes of Insurance - ULIP Products		100%	100%
j)	Maturity profile of the defined benefit obligation		? in Lacs
Particulars		As at 31st March 2020	
Weighted Average duration of the defined benefit obligation			
Expected benefit payments for the year ending			
March 31,2020		-	39.58
March 31,2021		56.88	22.83
March 31,2022		28.13	25.50
March 31,2023		30.54	29.71
March 31,2024		26.79	27.77
March 31,2025		32.79	-
March 31,2025 to March 31,2029		-	179.84
March 31,2026 to March 31,2030		184.25	-

k)	Expected employer contribution for the next annual reporting period	Rs in Lacs
Particulars	As at 31st March 2020	
Expected Contribution for the period ending 31st March, 2020	-	2.23
Expected Contribution for the period ending 31st March, 2021	2.22	-
l)	Basis used to determine Salary Escalation Rate	
The estimates of future salary increases considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market. Assumptions regarding future mortality experience are set in accordance with the published statistics by the Life Insurance Corporation of India.		
m)	Asset Liability matching Strategy	
The money contributed by the Company to the Gratuity fund to finance the liabilities of plan has to be invested. The Trustee of the plan has outsourced to an insurance Company. The Insurance Company in turn manages these funds as per the mandate provided to them by the trustee and the assets allocation which is within the permissible limits prescribed in the insurance regulation. Due to the restriction in the type of investments that can be held by the fund, it is not possible to explicitly follow an asset liability matching strategy. There is no compulsion on the part of the Company to fully prefund the liability of the plan. The Company's philosophy is to fund these benefits based on its own liquidity and level of under funding of the plan.		
Notes to Financial Statements (Contd.)		
n)	Risk Exposure	
i.	Interest rate Risk :- The defined benefit obligation calculated uses discount rate based on government bonds. If bonds yield fall, the defined benefit obligation will tend to increase.	

- ii. Salary Inflation Risk :-
Higher than expected increase in salary will increase the defined benefit obligation
- iii. Demographic Risk :- This is the risk of variability of results due to unsystematic nature of decrements that includes mortality, withdrawal, disability and retirement. The effect of these decrement on the defined benefit obligation is not straight forward and depends upon the combination of salary increase, discount rate and vesting criteria.

[612800] Notes - Borrowing costs

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	1	2	3	4
	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
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	GIRDHAR GOPAL DALMIA	Vijay Dalmia	Parekh Mani Baro	Abhishek Shaw
Director identification number of key managerial personnel or director	00583976	00583896	08067392	
Permanent account number of key managerial personnel or director				BKEPS6709K
Date of birth of key managerial personnel or director	08/02/1954	21/10/1977	01/03/1960	01/12/1987
Designation of key managerial personnel or director	Managing Director	Whole Time Director	Whole Time Director	Company Secretary
Qualification of key managerial personnel or director	BCOM (HONS) AND LAW GRADUATE	Chemical Engineer and MBA	PGDM(MARKETING), IIM KOLKATA, IIT KANPUR	BCOM HONS, CS
Shares held by key managerial personnel or director	[shares] 9,756	[shares] 6,340	[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	10	10	12	4.5
Gross salary to key managerial personnel or director	10	10	12	4.5
Total key managerial personnel or director remuneration	10	10	12	4.5

[612200] Notes - Leases

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	7,650.88	5,847.78
Revenue from sale of services	0	0
Total revenue from operations other than finance company	7,650.88	5,847.78
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	7,650.88	5,847.78
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	110.56	27.55
Total interest income on non-current investments	110.56	27.55
Total interest income	110.56	27.55
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	1.06	519.68
Amount credited to profit and loss as transfer from revaluation reserve on account of additional depreciation charged on revalued tangible assets	0.03	25.59
Income government grants subsidies	7.81	7.8
Miscellaneous other non-operating income	44.52	11.63
Total other non-operating income	53.42	564.7
Total other income	163.98	592.25
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Interest expense borrowings	435.87	309.79
Total interest expense	435.87	309.79
Other borrowing costs	11.91	11.36
Total finance costs	447.78	321.15
Employee benefit expense [Abstract]		
Salaries and wages	1,225.2	1,359.19
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		

Contribution to provident and other funds for others	105.78	110.73
Total contribution to provident and other funds	105.78	110.73
Employee share based payment [Abstract]		
Total employee share based payment	0	0
Staff welfare expense	84.74	56.71
Total employee benefit expense	1,415.72	1,526.63
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	488.83	515.6
Total depreciation, depletion and amortisation expense	488.83	515.6
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	233.48	206.55
Power and fuel	569.05	586.45
Rent	7.77	7.03
Repairs to building	114.92	60.65
Repairs to machinery	57.59	51.85
Insurance	22.63	7.79
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	6.85	17.01
Total rates and taxes excluding taxes on income	6.85	17.01
Travelling conveyance	4.62	11.68
Legal professional charges	42.53	45.23
Directors sitting fees	0	0
Advertising promotional expenses	0.55	0.65
Commission paid other selling agents	66.21	47.18
Cost repairs maintenance other assets	76.45	63.57
Cost transportation [Abstract]		
Cost freight	70.62	52.44
Total cost transportation	70.62	52.44
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	2.25	2.47
Total payments to auditor	2.25	2.47
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	15	12.5
Miscellaneous expenses	103.68	80.26
Total other expenses	1,394.2	1,253.31
Current tax [Abstract]		
Current tax pertaining to current year	129.8	140.32
Total current tax	129.8	140.32

[613200] Notes - Cash flow statement

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	83.42	51.31	52.7
Cash and cash equivalents	83.42	51.31	
Income taxes paid (refund), classified as operating activities	165.01	115.02	
Total income taxes paid (refund)	165.01	115.02	

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Changes in inventories of finished goods	-71.57	82.54
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-71.57	82.54
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Domestic sale manufactured goods	7,650.88	5,847.78
Total domestic turnover goods, gross	7,650.88	5,847.78
Total export turnover goods, gross	0	0
Total revenue from sale of products	7,650.88	5,847.78
Total revenue from sale of services	0	0
Gross value of transaction with related parties	161.43	114.55
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Trading equity securities [Member]			Trading equity securities [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0.18	0.14	0.29	0.18
Nature of other assets				QUOTED EQUITY SHARES
Description of reasons for fair value measurement, assets				Quoted Prices (unadjusted) in active markets for identical assets or liabilities
Description of valuation techniques used in fair value measurement, assets				At Fair Value Through Profit or Loss
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	0.04	-0.15		0.04
Total increase (decrease) in fair value measurement, assets	0.04	-0.15		0.04
Assets at end of period	0.18	0.14	0.29	0.18
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				Net Gain on Fair Value of Investments through Profit & Loss account
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				NA
Nature of other assets				QUOTED EQUITY SHARES

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Trading equity securities [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	0.14	0.29
Nature of other assets	QUOTED EQUITY SHARES	
Description of reasons for fair value measurement, assets	Quoted Prices (unadjusted) in active markets for identical assets or liabilities	
Description of valuation techniques used in fair value measurement, assets	At Fair Value Through Profit or Loss	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, assets	-0.15	
Total increase (decrease) in fair value measurement, assets	-0.15	
Assets at end of period	0.14	0.29
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Net Gain on Fair Value of Investments through Profit & Loss account	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	
Nature of other assets	QUOTED EQUITY SHARES	

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

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

[613300] Notes - Operating segments**Disclosure of reportable segments [Table]**

..(1)

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

Entity's reportable segments [Axis]	Reportable segments 1 [Member]	Reportable segments 2 [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of reportable segments [Abstract]		
Disclosure of reportable segments [Line items]		
Nature of reportable segment	Tea Business	Wind Power Project
Revenue primary reportable segment	5,845.1	2.66
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	5,845.1	2.66
Profit (loss) reportable segment	696.45	511.38
Assets reportable segment	14,695.03	0
Liabilities reportable segment	6,601.5	0

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

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

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]****..(1)**

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
Related party [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Dalmia Laminators Ltd	Dalmia Laminators Ltd	MANISH CO PVT LTD	MANISH CO PVT LTD
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L51491WB1986PLC040284	L51491WB1986PLC040284	U51909WB1979PTC032027	U51909WB1979PTC032027
Description of nature of transactions with related party	Purchase of Goods & Services & Interest received	Sale & Purchase of Goods & Services & Interest received	Interest	Interest
Related party transactions [Abstract]				
Purchases of goods related party transactions	5.8	16.94	0	0
Revenue from sale of goods related party transactions	0	6.69		
Other related party transactions expense	46.36	3.43		
Other related party transactions income	79.69	0	0	15.07
Outstanding balances for related party transactions [Abstract]				
Explanation of terms and conditions of outstanding balances for related party transaction	0	0		
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	3		4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	DALMIA TEA & PLANTATION INDUSTRIES LIMITED	DALMIA TEA & PLANTATION INDUSTRIES LIMITED	Mr. Girdhar Gopal Dalmia	Mr. Girdhar Gopal Dalmia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AGUPD7396J	AGUPD7396J
CIN of related party	U40105WB1997PLC085758	U40105WB1997PLC085758		
Description of nature of transactions with related party	Sale AND Purchase of Goods & Services & Interest	Sale AND Purchase of Goods & Services & Interest	Rent, Electricity & Service Charges & Remuneration	Rent, Electricity & Service Charges & Remuneration
Related party transactions [Abstract]				
Purchases of goods related party transactions	8.04	8.75	0	0
Revenue from sale of goods related party transactions	2.92	1.89		
Other related party transactions expense	4.76	0	11.21	21.03
Other related party transactions income	77.32	0		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]		Other related parties [Member]	
Related party [Axis]	5		6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Vijay Dalmia	Mr. Vijay Dalmia	Mrs. Nirmala Dalmia	Mrs. Nirmala Dalmia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADJPD4043N	ADJPD4043N	AFRPD1765R	AFRPD1765R
Description of nature of transactions with related party	Rent, Electricity & Service Charges & Remuneration	Rent, Electricity & Service Charges & Remuneration	Rent, Electricity & Service Charges	Rent, Electricity & Service Charges
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	10.61	20.32	1.38	1.38
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	7		8	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mrs. Bhagwati Devi Dalmia	Mrs. Bhagwati Devi Dalmia	Mr. Manish Dalmia	Mr. Manish Dalmia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADTPD1575B	ADTPD1575B	ADJPD4042P	ADJPD4042P
Description of nature of transactions with related party	Rent, Electricity & Service Charges	Rent, Electricity & Service Charges	Rent, Electricity & Service Charges and interest	Rent, Electricity & Service Charges and interest
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	5.23	5.23	0.69	0.69
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	9	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	p m baro	p m baro
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AFPPB5208P	AFPPB5208P
Description of nature of transactions with related party	Director's Remuneration	Director's Remuneration
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	0
Other related party transactions expense	9.66	19.99
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

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

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

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

[700200] Notes - Corporate social responsibility**Classification of CSR spending [Table]**

..(1)

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

Classification of CSR spending [Axis]	1
	01/04/2020 to 31/03/2021
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	Education and health
Sector in which project is covered	Health care
Whether projects or programs undertaken in local area or other	Local
Name of state or union territory where projects or programs was undertaken	West Bengal
Name of district where projects or programs was undertaken	Chamoli Haridwar Bhiwani Kolkata & various other districts
Budget amount outlay project or program wise	15
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	15
Total amount spent on projects or programs	15
Mode of amount spent	Directly by company

Disclosure of net profits for last three financial years [Table]

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2019-20	2018-19	2017-18
Profit before tax of financial year	886.68	610.24	683.86
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	886.68	610.24	683.86

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

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (54) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (55) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (56) [See below]
Average net profit for last three financial years	726.93
Prescribed CSR expenditure	14.54
Amount CSR to be spent for financial year	14.54
Amount CSR spent for financial year	15
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0

Textual information (54)

Disclosure of corporate social responsibility explanatory [Text Block]

A brief outline of the company's CSR policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programmes:

The Company has carrying out CSR activities through Dhapa Devi Dalmia Charitable Trust (DDDCCT) during the year.

The main objects and purposes of Dhapa Devi Dalmia Charitable Trust as per the Trust deed are in line with Schedule VII of the Companies Act, 2013 read with its Rules.

DDDCCT was established in 1980 and focuses on following major philanthropic areas:

To establish, maintain and/or grant, aid and/or other financial assistance to schools, collages, libraries, reading rooms, lecture halls, museum and other establishments and institutions for the development of education and diffusion of knowledge;

To grant scholarship, stipends, prizes, rewards, allowance or other form of financial assistance to the students.

To establish, maintain or grant aid or other financial assistance to Hospitals, Nursing Homes, Maternity Homes, Clinics, Charitable Dispensaries, sanatorium, and other establishments for relief to the poor, sick and infirm persons;

To establish and maintain homes, orphanage or other establishment for relief and to give help to poor and destitute people, orphans and widows and otherwise provided for them;

To grant relief during natural calamities such as earthquake, flood, fire, pestilence and other occasion of calamities of similar nature and to give donations, subscriptions or contributions to institutions, establishment or persons during such relief work.

To render assistance and/or grant aid to recognized public charitable trusts or institutions.

To do any other act for the advancement of general public utility not involving the carrying on of any activity for profit, without distinction of caste, colour and creed.

The CSR amount of Rs. 15.00Lakhs has been disbursed to DDDCT by the Company during the Financial Year 2020-21 which is engaged in various philanthropic activities as aforesaid.

The composition of the CSR Committee:

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.	Mr. Vijay Dalmia	Chairman	1	1
2.	Mr. R.P. Jain	Member	1	1
3.	Ms. Sonam Jalan	Member	1	1

Textual information (55)

Disclosure of composition of CSR committee [Text Block]

The composition of the CSR Committee:

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.	Mr. Vijay Dalmia	Chairman	1	1
2.	Mr. R.P. Jain	Member	1	1
3.	Ms. Sonam Jalan	Member	1	1

Textual information (56)

Details CSR policy [Text Block]

A brief outline of the company's CSR policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programmes:

The Company has carrying out CSR activities through Dhapa Devi Dalmia Charitable Trust (DDDC) during the year.

The main objects and purposes of Dhapa Devi Dalmia Charitable Trust as per the Trust deed are in line with Schedule VII of the Companies Act, 2013 read with its Rules.

DDDC was established in 1980 and focuses on following major philanthropic areas:

To establish, maintain and/or grant, aid and/or other financial assistance to schools, collages, libraries, reading rooms, lecture halls, museum and other establishments and institutions for the development of education and diffusion of knowledge;

To grant scholarship, stipends, prizes, rewards, allowance or other form of financial assistance to the students.

To establish, maintain or grant aid or other financial assistance to Hospitals, Nursing Homes, Maternity Homes, Clinics, Charitable Dispensaries, sanatorium, and other establishments for relief to the poor, sick and infirm persons;

To establish and maintain homes, orphanage or other establishment for relief and to give help to poor and destitute people, orphans and widows and otherwise provided for them;

To grant relief during natural calamities such as earthquake, flood, fire, pestilence and other occasion of calamities of similar nature and to give donations, subscriptions or contributions to institutions, establishment or persons during such relief work.

To render assistance and/or grant aid to recognized public charitable trusts or institutions.

To do any other act for the advancement of general public utility not involving the carrying on of any activity for profit, without distinction of caste, colour and creed.

[610500] Notes - Events after reporting period

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

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

[612500] Notes - Share-based payment arrangements

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

[613000] Notes - Earnings per share

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 442.71	[INR/shares] 368.32
Total basic earnings (loss) per share	[INR/shares] 442.71	[INR/shares] 368.32
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 442.71	[INR/shares] 368.32
Total diluted earnings (loss) per share	[INR/shares] 442.71	[INR/shares] 368.32
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0