

**HEALTHCAPS INDIA LIMITED**  
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Name of company	HEALTHCAPS INDIA LIMITED	
Corporate identity number	U74899PB1982PLC050929	
Permanent account number of entity	AAACC5021C	
Address of registered office of company	Village Fatehpur, P.O. Majra Jattan, Tehsil Balachaur, District -SBS Nagar (Nawanshahr), Punjab - 144522	
Type of industry	Commercial and Industrial	
Category/sub-category of company	INDIAN NON GOVERNMENT COMPANY	
Whether company is listed company	Yes	
Number of employees in the company at the end of the financial Year	717	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	30/06/2021	
Period covered by financial statements	2020-21	2019-20
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	Actual	
Type of cash flow statement	Indirect Method	
Name of registrar and transfer agent	M/s Beetal Financial & Computer Services Pvt Ltd	
Address and contact details of registrar and transfer agent	Beetal House, 3rd Floor, 99 Madangir, Behind Local Shopping Center, Near Data Harsukhdas Mandir New Delhi- 110062 Ph: 011-29961281/82, Fax: 011-29961284	
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	
Total number of product or service category	ONE	
Description of principal product or services category	MANUFACTURE OF EMPTY HARD GELATINE CAPSULE	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	MANUFACTURE OF EMPTY CAPSULE
	<b>01/04/2020 to 31/03/2021</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9602
Description of product or service category	MANUFACTURE OF EMPTY CAPSULES
Turnover of product or service category	148,74,59,513
Highest turnover contributing product or service (ITC 8 digit) code	96020030
Description of product or service	MANUFACTURE OF EMPTY CAPSULES
Turnover of highest contributing product or service	148,74,59,513

**[400400] Disclosures - Directors report****Details of material contracts/arrangements/transactions at arm's length basis [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	FOUR	ONE	THREE	TWO
	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
Name of related party	HEALTHCAPS EUROPE LIMITED	ALFA CAPS PRIVATE LIMITED	ALFA CAPS LLC	O Z A R K ENGINEERING PRIVATE LIMITED
Nature of related party relationship	Public company in which a director or manager is a director and holds along with his relatives, more than two per cent of its paid-up share capital	Private company in which a director or manager or his relative is a member or director	Firm in which director, manager or his relative is a partner	Private company in which a director or manager or his relative is a member or director
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	HEALTHCAPS EUROPE LIMITED	ALFA CAPS PRIVATE LIMITED	ALFA CAPS LLC	O Z A R K ENGINEERING PRIVATE LIMITED
Nature of related party relationship	Public company in which a director or manager is a director and holds along with his relatives, more than two per cent of its paid-up share capital	Private company in which a director or manager or his relative is a member or director	Firm in which director, manager or his relative is a partner	Private company in which a director or manager or his relative is a member or director
Description of nature of material contracts/arrangements/transactions with related party	PURCHASE /SALE OF MACHINERY AND OTHER GOODS	GRADING, SORTING AND PACKING OF CAPSULES	PURCHASE /SALE OF MACHINERY AND OTHER GOODS	PURCHASE /SALE OF MACHINERY AND OTHER GOODS AND JOB WORK
Duration of material contracts/arrangements/transactions with related party	One Year	One Year	One Year	One Year
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

**Details of shareholding of promoters [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	ONE	TWO
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
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	CHIRANJIV SINGH	HARITI SINGH
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%
Percentage of change in shares held during year	0.00%	0.00%
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	ONE	TWO
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	CHIRANJIV	HARITI
Last name of director	SINGH	SINGH
Designation of director	MANAGING DIRECTOR	WHOLE TIME DIRECTOR
Director identification number of director	01602672	01852205
Date of signing board report	30/06/2021	30/06/2021

**Details of change in promoters' shareholding [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	CHIRANJIVSINGH	HARITISINGH
Change in shareholding [Axis]	Cumulative shareholding during year [Member]	Cumulative shareholding during year [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Details of change in promoters' shareholding [Abstract]		
Details of change in promoters' shareholding [LineItems]		
Name of promoter	CHIRANJIVSINGH	HARITISINGH
Increase decrease in shareholding during year	[shares] 50	[shares] 0
Percentage increase decrease in shareholding during year		0.00%
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Details of increase (decrease) in promoters shareholding during year [TextBlock]		
Increase decrease in shareholding during year	[shares] 50	[shares] 0
Percentage increase decrease in shareholding during year		0.00%
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Increase decrease in shareholding during year	[shares] 50	[shares] 0
Percentage increase decrease in shareholding during year		0.00%
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%

**Details of shareholding pattern of top 10 shareholders [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 1 shareholder [Member]	Top 2 shareholder [Member]	Top 3 shareholder [Member]	Top 4 shareholder [Member]
Change in shareholding [Axis]	Cumulative shareholding during year [Member]	Cumulative shareholding during year [Member]	Cumulative shareholding during year [Member]	Cumulative shareholding during year [Member]
	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
Total number of shares held at end of period	[shares] 1,950	[shares] 1,950	[shares] 1,200	[shares] 800
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1,950	[shares] 1,950	[shares] 1,200	[shares] 800
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1,950	[shares] 1,950	[shares] 1,200	[shares] 800
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Gandhi Pratik Rajendra	Niraj Sevantilal Shah	Indra Kumar Bagri	Manish Shah
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1,950	[shares] 1,950	[shares] 1,200	[shares] 800
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1,950	[shares] 1,950	[shares] 1,200	[shares] 800
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

## Details of shareholding pattern of top 10 shareholders [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 5 shareholder [Member]	Top 6 shareholder [Member]	Top 7 shareholder [Member]	Top 8 shareholder [Member]
Change in shareholding [Axis]	Cumulative shareholding during year [Member]	Cumulative shareholding during year [Member]	Cumulative shareholding during year [Member]	Cumulative shareholding during year [Member]
	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
Total number of shares held at end of period	[shares] 700	[shares] 650	[shares] 600	[shares] 600
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 700	[shares] 650	[shares] 600	[shares] 600
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 700	[shares] 650	[shares] 600	[shares] 600
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	B K Ganeshan	Seema Sharma	Rajnikant Bhaichand Shah	Madhiri Devi Kelwal
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 700	[shares] 650	[shares] 600	[shares] 600
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 700	[shares] 650	[shares] 600	[shares] 600
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

## Details of shareholding pattern of top 10 shareholders [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 9 shareholder [Member]	Top 10 shareholder [Member]
Change in shareholding [Axis]	Cumulative shareholding during year [Member]	Cumulative shareholding during year [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Total number of shares held at end of period	[shares] 550	[shares] 550
Percentage of total shares held at end of period	0.00%	0.00%
Total number of shares held at end of period	[shares] 550	[shares] 550
Percentage of total shares held at end of period	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%
Total number of shares held at end of period	[shares] 550	[shares] 550
Percentage of total shares held at end of period	0.00%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Name of shareholder	Dilip Kumar Surana	V.K. Mehta
Increase decrease in shareholding during year	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%
Total number of shares held at end of period	[shares] 550	[shares] 550
Percentage of total shares held at end of period	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%
Total number of shares held at end of period	[shares] 550	[shares] 550
Percentage of total shares held at end of period	0.00%	0.00%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	ONE	TWO
Change in shareholding [Axis]	Cumulative shareholding during year [Member]	Cumulative shareholding during year [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Details of shareholding pattern of directors and key managerial personnel [LineItems]		
Increase decrease in shareholding during year	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%
Total number of shares held at end of period	[shares] 26,50,518	[shares] 4,62,462
Percentage of total shares held at end of period	66.00%	11.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]		

**Details of shareholding pattern [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Shareholders [Member]	Promoters [Member]	Indian [Member]	Individual/HUF [Member]
	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 14,910	[shares] 500	[shares] 200	[shares] 200
Number of physical shares held end of period	[shares] 9,09,300	[shares] 200	[shares] 200	[shares] 200
Total number of shares held at end of period	[shares] 9,24,210	[shares] 700	[shares] 400	[shares] 400
Percentage of total shares held at end of period	23.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 9,24,210	[shares] 700	[shares] 400	[shares] 400
Percentage of total shares held at end of period	23.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 9,24,210	[shares] 700	[shares] 400	[shares] 400
Percentage of total shares held at end of period	23.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 9,24,210	[shares] 700	[shares] 400	[shares] 400
Percentage of total shares held at end of period	23.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 9,24,210	[shares] 700	[shares] 400	[shares] 400
Percentage of total shares held at end of period	23.00%	0.00%	0.00%	0.00%

**Details of shareholding pattern [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Foreign [Member]	NRI individual [Member]	Public shareholding [Member]	Non institutions [Member]
	<b>31/03/2021</b>	<b>31/03/2021</b>	<b>31/03/2021</b>	<b>31/03/2021</b>
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 300	[shares] 300	[shares] 14,410	[shares] 14,410
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 9,09,100	[shares] 9,09,100
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 9,23,510	[shares] 9,23,510
Percentage of total shares held at end of period	0.00%	0.00%	23.00%	23.00%
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 9,23,510	[shares] 9,23,510
Percentage of total shares held at end of period	0.00%	0.00%	23.00%	23.00%
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 9,23,510	[shares] 9,23,510
Percentage of total shares held at end of period	0.00%	0.00%	23.00%	23.00%
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 9,23,510	[shares] 9,23,510
Percentage of total shares held at end of period	0.00%	0.00%	23.00%	23.00%
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 9,23,510	[shares] 9,23,510
Percentage of total shares held at end of period	0.00%	0.00%	23.00%	23.00%

**Details of shareholding pattern [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Non institutions corporate bodies [Member]	Indian corporate bodies [Member]	Individuals [Member]	Individual shareholders holding nominal share capital upto rupees one lakh [Member]
	<b>31/03/2021</b>	<b>31/03/2021</b>	<b>31/03/2021</b>	<b>31/03/2021</b>
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 650	[shares] 650	[shares] 13,760	[shares] 13,760
Number of physical shares held end of period	[shares] 1,500	[shares] 1,500	[shares] 9,07,600	[shares] 9,07,600
Total number of shares held at end of period	[shares] 2,150	[shares] 2,150	[shares] 9,21,360	[shares] 9,21,360
Percentage of total shares held at end of period	0.00%	0.00%	23.00%	23.00%
Total number of shares held at end of period	[shares] 2,150	[shares] 2,150	[shares] 9,21,360	[shares] 9,21,360
Percentage of total shares held at end of period	0.00%	0.00%	23.00%	23.00%
Total number of shares held at end of period	[shares] 2,150	[shares] 2,150	[shares] 9,21,360	[shares] 9,21,360
Percentage of total shares held at end of period	0.00%	0.00%	23.00%	23.00%
Total number of shares held at end of period	[shares] 2,150	[shares] 2,150	[shares] 9,21,360	[shares] 9,21,360
Percentage of total shares held at end of period	0.00%	0.00%	23.00%	23.00%
Total number of shares held at end of period	[shares] 2,150	[shares] 2,150	[shares] 9,21,360	[shares] 9,21,360
Percentage of total shares held at end of period	0.00%	0.00%	23.00%	23.00%

## Details of shareholding pattern [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Individual shareholders holding nominal share capital in excess of rupees one lakh [Member]
	31/03/2021
Details of shareholding pattern [Abstract]	
Details of shareholding pattern [LineItems]	
Number of demat shares held at end of period	[shares] 0
Number of physical shares held end of period	[shares] 0
Total number of shares held at end of period	[shares] 0
Percentage of total shares held at end of period	0.00%
Total number of shares held at end of period	[shares] 0
Percentage of total shares held at end of period	0.00%
Total number of shares held at end of period	[shares] 0
Percentage of total shares held at end of period	0.00%
Total number of shares held at end of period	[shares] 0
Percentage of total shares held at end of period	0.00%
Total number of shares held at end of period	[shares] 0
Percentage of total shares held at end of period	0.00%
Total number of shares held at end of period	[shares] 0
Percentage of total shares held at end of period	0.00%



Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>		
Disclosure in board of directors report explanatory [TextBlock]	Textual [See below]	information	(1)
Description of state of companies affair	AS PER ATTCHED	DIRECTOR	REPORT
Disclosure relating to amounts if any which is proposed to carry to any reserves	AS PER ATTCHED	DIRECTOR	REPORT
Disclosures relating to amount recommended to be paid as dividend	AS PER ATTCHED	DIRECTOR	REPORT
Details regarding energy conservation	AS PER ATTCHED	DIRECTOR	REPORT
Details regarding technology absorption	AS PER ATTCHED	DIRECTOR	REPORT
Details regarding foreign exchange earnings and outgo	AS PER ATTCHED	DIRECTOR	REPORT
Disclosures in director's responsibility statement	AS PER ATTCHED	DIRECTOR	REPORT
Details of material changes and commitment occurred during period affecting financial position of company	AS PER ATTCHED	DIRECTOR	REPORT
Particulars of loans guarantee investment under section 186 [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Whether there are contracts/arrangements/transactions not at arm's length basis	No		
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes		
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Details of change in promoters shareholding [TextBlock]			
Details of shareholding pattern of directors and key managerial personnel [TextBlock]			
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Disclosure of statement on development and implementation of risk management policy [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Disclosure of financial summary or highlights [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Disclosure of change in nature of business [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	AS PER ATTCHED	DIRECTOR	REPORT

Details relating to deposits covered under chapter v of companies act [TextBlock]	AS PER DIRECTOR REPORT ATTCHED
Deposits accepted during year	0
Deposits remained unpaid or unclaimed at end of year	0
Amount of default in repayment of deposits or payment of interest thereon beginning of year	0
Maximum amount of default in repayment of deposits or payment of interest thereon during year	0
Amount of default in repayment of deposits or payment of interest thereon end of year	0
Number of cases of default in repayment of deposits or payment of interest thereon beginning of year	0
Maximum number of cases of default in repayment of deposits or payment of interest thereon during year	0
Number of cases of default in repayment of deposits or payment of interest thereon end of year	0
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	AS PER DIRECTOR REPORT ATTCHED
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	AS PER DIRECTOR REPORT ATTCHED
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	AS PER DIRECTOR REPORT ATTCHED
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	AS PER DIRECTOR REPORT ATTCHED
Number of meetings of board	16

## Textual information (1)

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

HEALTHCAPS INDIA LIMITED

Registered Office - Village Fatehpur, P.O. Majra Jattan, Tehsil Balachaur, District -SBS Nagar (Nawanshahr), Punjab - 144522.(CIN-U74899PB1982PLC050929), Telephone: 01881 -273637

Email: info@healthcapsindia.com , website: www.healthcapsindia.com

#### NOTICE

Notice is hereby given that the 38th Annual General Meeting of the Company will be held on -Thursday, 30th day of September, 2021 at 12.30 p.m. at Factory premises at Village Fatehpur, P.O. Majra Jattan, Tehsil Balachaur, District -SBS Nagar (Nawanshahr), Punjab - 144522 to transact the following business,

#### ORDINARY BUSINESS

1 . To consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2021 and the Reports of the Board of Directors and the Auditors thereon.

2 . To appoint a Director in place of Smt. Hariti Singh, who retires by rotation in accordance with Article 102 of Articles of Association of the company and being eligible, offers herself for reappointment.

#### 3. RATIFICATION OF APPOINTMENT OF STATUTORY AUDITORS AND TO FIX THEIR REMUNERATION

And to consider and if thought fit, to pass with or without modification (s), the following resolution as an ORDINARY RESOLUTION:

"RESOLVED THAT, appointment of M/s. Vasudeva & Associates, Chartered Accountants, Chandigarh, who were appointed as statutory auditors of the Company for second term for a period of five years from the financial year 2017-18 to 2021-22 and to hold office from the conclusion of 34th annual general meeting up to the conclusion of 39th annual general meeting to be held in the year 2022 at such remuneration as may be mutually agreed between the Board of Directors of the Company and the auditors be and is hereby ratified"

#### SPECIAL BUSINESS

#### 4. APPROVAL FOR BORROWING MONEY IN EXCESS OF THE AGGREGATE OF THE PAID UP SHARE CAPITAL AND FREE RESERVES OF THE COMPANY

And to consider and if thought fit, to pass with or without modification (s), the following resolution as a SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Sections 180(1) (c) of The Companies Act, 2013 and other applicable provisions, if any and the provisions of The Companies (Meetings of Board and its Power) Rules, 2014, Board of Directors of the company can borrow money

up to Rs. 2,00,00,00,000/- (Rupees Two Hundred Crores only) notwithstanding that money to be borrowed, together with the money already borrowed by the company (apart from temporary loans obtained from the Company's bankers in ordinary course of business) may exceed aggregate of its paid-up share capital and free reserves."

"RESOLVED FURTHER THAT for the purpose of giving effect to the above resolution, the Board be and is hereby authorized to do all other acts, deeds and things in this connection and incidental as the Board in its absolute discretion may deem fit without being required to seek any further consent or approval of the members."

#### 5. APPROVAL TO PROVIDE SECURITY IN FAVOUR OF LENDERS

And to consider and if thought fit, to pass with or without modification (s), the following resolution as a SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Sections 180(1) (a) of The Companies Act, 2013 and other applicable provisions, if any and the provisions of The Companies (Meetings of Board and its Power) Rules, 2014, Board of Directors of the company be and is hereby authorized to provide security up to Rs. 2,00,00,00,000/- (Rupees Two Hundred Crores only) by way of security of term deposits, mortgage/pledge / hypothecation of movables, immovable properties or such other assets at any time and create charge on assets of the company in connection there with as may be required."

"RESOLVED FURTHER THAT for the purpose of giving effect to the above resolution, the Board be and is hereby authorized to finalize, settle and execute such documents / deeds / writings / papers / agreements as may be required and to do all other acts, deeds and things in this connection and incidental as the Board in its absolute discretion may deem fit without being required to seek any further consent or approval of the members."

#### 6. TO CONSIDER RELATED PARTY TRANSACTIONS

And to consider and if thought fit, to pass, with or without modification(s), the following resolution as a SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Section 188 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 and rules made there under (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) consent of the members of the Company be and is hereby accorded for following related party transactions during financial year 2021-22

Name of the Related Party	Nature of Transactions as per Section 188 of the Companies Act, 2013	Name of Director or Key Managerial Personnel who is related, if any	Nature of Relationship	Material Terms and particulars of the contract or arrangement	Monetary value (in Rs.)	Any other information
Alfa Caps LLC-USA	Sale of goods	Shri Anuj Gandhi, Relative of Director	Son of Director	Running arrangement	Up to Rs. 70.00 Crores	None
Health Caps Europe Ltd-UK	Sale of goods	Shri Anuj Gandhi, Relative of Director	Son of Director	Running arrangement	Up to Rs. 40.00 Crores	None
Ozark Engineering Private Limited	Sale/purchase of goods//machinery and job work	Shri Satjiv Singh	Son of Director	Running arrangement	Up to Rs. 15.00 Crores	None
Alfa Caps					Up to Rs.	

Private Limited	Job work	Smt. Hariti Singh	Common Director	Running arrangement	2.00 Crores	None
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## 7. TO CONSIDER REAPPOINTMENT OF SMT. HARITI SINGH AS WHOLE TIME DIRECTOR

And to consider and if thought fit, to pass, with or without modification(s), the following resolution as a SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Sections 196 and 197 of The Companies Act, 2013 and other applicable provisions, if any, and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 including any modification, amendment and/or re-enactment thereof, Smt. Hariti Singhbe and is hereby reappointed as Whole Time Director with effect from 01.04.2021 for a period of five years up to 31.03.2026 on following terms and conditions-

Salary

Salary Rs. 2,50,00 per month

Perquisites:

Nil

## 8. TO CONSIDER INCREASE IN REMUNERATION OF SHRI CHIRANJIV SINGH AS MANAGING DIRECTOR

And to consider and if thought fit, to pass, with or without modification(s), the following resolution as a SPECIAL RESOLUTION:

RESOLVED THAT pursuant to the provisions of Sections 196 and 197 of The Companies Act, 2013 and other applicable provisions, if any, and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 including any modification, amendment and/or re-enactment thereof, remunerations of Shri Chiranjiv Singh Managing Director of the Company be and are herebyincreased with effect from 01.04.2021 as per detail given below and other terms and conditions of his appointment being the same-

Salary

-Salary Rs. 5,82,500 per month

-Attendant Allowance Rs. 10,000.00 per month

-Uniform Allowance Rs. 7,500.00 per month

Perquisites:

Following perquisites are allowed in addition to salary-

### PART A

1. Medical Reimbursement: Expenses incurred for himself and family subject to a ceiling of one month's salary in one year or 3 months' salary in period of 3 years.

2. He shall be entitled for leave encashment at the end of tenure.

3. That the fees of Clubs be paid/ reimbursed subject to maximum two of the clubs. That the above shall not include Admission and/or life

membership fees.

4. That the Managing Director be paid/reimbursed towards premium on personal accident insurance a sum not exceeding Rs. 40,000/- per annum.

## PART B

That the contribution towards Provident Fund, Superannuation Fund and Annuity fund shall be subject to the provisions of the income Tax Act 1961. Gratuity payable should not exceed half month's salary for each completed year of service, subject to the ceiling prevailing at the time of end of his tenure.

## PART C

That Managing Director shall be provided with a car for use on company's business and also a telephone at residence which shall not be considered as perquisites. However, personal long distance calls made on company's telephone and use of company's car for private purpose shall be billed by the company.

### 9. TO CONSIDER INCREASE IN REMUNERATION OF SHRI SATJIV SINGH, RELATIVE OF DIRECTOR

And to consider and if thought fit, to pass, with or without modification(s), the following resolution as a SPECIAL RESOLUTION:

RESOLVED THAT pursuant to the provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any and The Companies (Meetings of Board and its Powers) Rules, 2014 remunerations of Shri Satjiv Singh, Director Marketing and Sales of the company be and are hereby increased with effect from 01.04.2021 as under-

#### Salary

-Basic Salary Rs. 4,82,500 per month

-Attendant Allowance Rs. 10,000.00 per month

-Uniform Allowance Rs. 7,500.00 per month

#### Perquisites

He shall be entitled for contribution to Provident Fund, Medical Reimbursement as permissible under Income Tax Act, Gratuity and Leave Encashment as per Company Rules and other official expenditure on the production of bills.

### 10. TO CONSIDER INCREASE IN REMUNERATION OF SHRI ANUJ GANDHI, RELATIVE OF DIRECTOR

And to consider and if thought fit, to pass, with or without modification(s), the following resolution as a SPECIAL RESOLUTION:

RESOLVED THAT pursuant to the provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any and The Companies (Meetings of Board and its Powers) Rules, 2014 remunerations of Shri Anuj Gandhi, Director Exports of the company be and are hereby increased with effect from 01.04.2021 as under-

#### Salary

-Basic Salary Rs. 4,82,500 per month

-Attendant Allowance Rs. 10,000.00 per month

-Uniform Allowance Rs. 7,500.00 per month

#### Perquisites

He shall be entitled for contribution to Provident Fund, Medical Reimbursement as permissible under Income Tax Act, Gratuity and Leave Encashment as per Company Rules and other official expenditure on the production of bills.

By order of the Board

HEALTHCAPS INDIA LIMITED

CHIRANJIV SINGH

MANAGING DIRECTOR

DIN- 01602672

PLACE: MOHALI

DATE: 30.06.2021

#### NOTES

1. A member entitled to attend and vote at the Annual General Meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of him and the proxy need not be a member of the Company. The instrument appointing the proxy should, however be deposited at the registered office of the Company not less than forty-eight hours before the commencement of the Meeting.

2. The Register of Members and the Share Transfer Books of the Company shall remain closed from 29th day of September, 2021 to 30th day of September, 2021 (both days inclusive).

3. The Company has appointed Mr. Ravinder Kumar, Company Secretary in Practice as Scrutinizer to scrutinize the e-voting process in a fair and transparent manner and to declare results.

4. Pursuant to the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015 and Regulation 44 of SEBI (Listing and Disclosure Requirements) Regulations, 2015., the Company is pleased to provide members facility to exercise their votes by electronic means and the business may be transacted through e-voting as per time schedule and as per instructions annexed with the notice.

5. Members are requested to register their e-Mail id with the company or its Registrar or their depository participant to enable the company to send the notices and other reports through email.

6. The Scrutinizer shall within a period of two working days from the conclusion of e-voting period, unblock the votes in presence of at least two witnesses not in employment of the Company and make a report of the votes cast in favour or against, if any, forthwith to the Chairman of the Company. The results shall be declared within two working days from the conclusion of the AGM. The results declared along with report of Scrutinizer shall be placed on the Company's website.

7. Explanatory Statement under Section 102 of The Companies Act, 2013 and the General Information as required under Schedule V of the Act is enclosed herewith.

8. Details of Directors seeking re-appointment/appointment at the forthcoming Annual General Meeting as required under Secretarial Standards-2 on General Meetings and the General information under Schedule V of the Companies Act, 2013 is also given in the attachment to the notice. is given as an attachment to the notice.

#### EXPLANATORY STATEMENT UNDER SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 4- As per the provisions of the Companies Act, 2013 there is restriction on powers of Board and the Board can borrow money up to aggregate of the paid-up share capital and free reserves of the company and if borrowing by the company exceeds aggregate of the paid-up share capital and free reserves of the company consent of the shareholders is required by way of Special resolution. During the course of business company may need money beyond the restriction imposed under the Companies Act, 2013. This resolution is put before shareholders to seek their approval by way of a special resolution. None of the Directors and KMP and/or their relatives is concerned and/ or interested, financially or otherwise in this resolution.

ITEM NO. 5- As per the provisions of the Companies Act, 2013 there is restriction on powers of Board to provide security for the money borrowed. The consent of the shareholders is required by way of Special resolution to authorize Board of Directors for above purpose. This resolution is put before shareholders to seek their approval by way of a special resolution. None of the Directors and KMP and/or their relatives is concerned and/ or interested, financially or otherwise in this resolution.

ITEM NO. 6- Shri Anuj Gandhi is son of Shri Chiranjiv Singh and Smt. Hariti Singh, both Director of the Company and he has promoted two entities Alfa Caps LLC in USA and Health Caps Europe Ltd in UK where there is a good demand of Company's product. The sale to these two entities is at market price in ordinary course of business. Ozark Engineering Private Limited is an Indian Company having common Director and is engaged in manufacture of engineering goods. Alfa Caps Private Limited is an Indian Company having common Director and is engaged in sorting of capsules. In order to comply with the provisions of the Companies Act, 2013, approval of members is sought through special resolution. The required information is explained in the resolution itself at Sr. No. 6 of the Notice of meeting, None of the Directors and KMP and/or their relatives is concerned or interested, financially or otherwise in this resolution except Sh. Chiranjiv Singh, Smt. Hariti Singh, being Director and Sh. Anuj Gandhi and Sh. Satjiv Singh, being relative of Director.

ITEM NO. 7- The present term of Smt. Hariti Singh as Whole Time Director has been Completed and she has been re-appointed by the Board for a next term of five years. Her remunerations have also been increased. She has been associated with the Company for past 25 years as a member of the Board. The Nomination and Remuneration Committee has also approved her re-appointment. This resolution is put before shareholders to seek their approval by way of a special resolution.

Sh. Chiranjiv Singh, Smt. Hariti Singh, Sh Satjiv Singh and Sh. Anuj Gandhi all are interest in the resolution being relative of each other and none of the other Directors and KMP and/or their relatives is concerned and/ or interested, financially or otherwise in this resolution.

ITEM NO. 8- Shri Chiranjiv Singh is working as Managing Director and is overseeing the affairs of the Company since inception of the Company and is fully conversant with all aspects of the management and affairs of the Company. The Board considered it fit and proper to increase his remunerations and The Nomination and Remuneration Committee has also approved the same. This resolution is put before shareholders to seek their approval by way of a special resolution.

Sh. Chiranjiv Singh, Smt. Hariti Singh, Sh Satjiv Singh and Sh. Anuj Gandhi all are interested in the resolution being relative of each other and none of the other Directors and KMP and/or their relatives is concerned and/ or interested, financially or otherwise in this resolution.



ITEM NO. 9- It is proposed to increase remunerations of Sh. Satjiv Singh, relative of Director who is looking after marketing and sales department. The Nomination and Remuneration Committee has also approved the same and approval of shareholders is being sought by way of special resolution.

Sh. Chiranjiv Singh, Smt. Hariti Singh, Sh Satjiv Singh and Sh. Anuj Gandhi all are interested in the resolution being relative of each other and none of the other Directors and KMP and/or their relatives is concerned and/ or interested, financially or otherwise in this resolution.

ITEM NO. 10 - It is proposed to increase remunerations of Sh. Anuj Gandhi, relative of Director who is looking after exports The Nomination and Remuneration Committee has also approved the same and approval of shareholders is being sought by way of special resolution.

Sh. Chiranjiv Singh, Smt. Hariti Singh, Sh Satjiv Singh and Sh. Anuj Gandhi all are interested in the resolution being relative of each other and none of the other Directors and KMP and/or their relatives is concerned and/ or interested, financially or otherwise in this resolution.

By order of the Board

HEALTHCAPS INDIA LIMITED

CHIRANJIV SINGH

MANAGING DIRECTOR

DIN- 01602672

PLACE: MOHALI

DATE: 30.06.2021

#### TIME SCHEDULE FOR E-VOTING PROCESS IS GIVEN BELOW

(a) Date and time of commencement of voting through electronic means: Monday, September 27, 2021 at 9.00 a. m.

(b) Date and time of end of voting through electronic means beyond which voting will not be allowed: Wednesday, September 29, 2021 at 5.00 p. m.

(c) Details of Website: [www.evotingindia.com](http://www.evotingindia.com)

(d) Details of persons to be contacted for issues relating to e-voting: Mr. Puneet Mittal, M/s Beetal Financial and Computer Services Private Limited, New Delhi, Tel. No. 011-29961281-283,

e-mail: [beetalrta@gmail.com](mailto:beetalrta@gmail.com); and CDSL at Tel No. 18002005533, e-mail: [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com)

(e) Details of Scrutinizer Mr. Ravinder Kumar, Company Secretary in Practice

The e-voting module shall be disabled for voting on Wednesday, September 29, 2021 at 5.00 p. m.

Once the vote on a resolution is cast by the shareholder, the shareholder shall not be allowed to change it subsequently. The voting right of shareholders shall be in proportion to their share in the paid up equity share capital of the Company as on the cut off (record date) date as on

23rd September, 2021.

## THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING

(i) The voting period begins on 27th September, 2021 at 09.00 a.m. and ends on 29th September, 2021 at 05.00 p.m. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Thursday, 23rd September, 2021 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders'/ retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	<p>1) Users of who have opted for CDSL's Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URLs for users to login to Easi / Easiest are <a href="https://web.cdslindia.com/myeasi/home/login">https://web.cdslindia.com/myeasi/home/login</a> or <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on Login icon and select New System Myeasi.</p> <p>2) After successful login the Easi / Easiest user will be able to see the e-Voting Menu. On clicking the e-voting menu, the user will be able to see his/her holdings along with links of the respective e-Voting service provider i.e. CDSL/NSDL/ KARVY/ LINK INTIME as per information provided by Issuer / Company. Additionally, we are providing links to e-Voting Service Providers, so that the user can visit the e-Voting service providers' site directly.</p> <p>3) If the user is not registered for Easi/Easiest, option to register is available at <a href="https://web.cdslindia.com/myeasi/Registration/">https://web.cdslindia.com/myeasi/Registration/</a> EasiRegistration</p> <p>4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link in <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be provided links for the respective ESP where the e-Voting is in progress during or before the AGM.</p>

Individual Shareholders holding securities in demat mode with NSDL	<p>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.</p> <p>2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select "Register Online for IDeAS" Portal or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></p> <p>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</p>
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider's website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at 022- 23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at toll free no.: 1800 1020 990 and 1800 22 44 30

(v) Login method for e-Voting and joining virtual meeting for shareholders other than individual shareholders & physical shareholders.

- 1) The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID
  - a. For CDSL: 16 digits beneficiary ID,
  - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
  - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For Shareholders holding shares in Demat Form other than individual and Physical Form
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)  ½ Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details  OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.  ½ If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant on which you choose to vote.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting.

Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

- (xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
  - (xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
  - (xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
  - (xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
  - (xv) If a demat account holder has forgotten the login password, then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
  - (xvi) Facility for Non - Individual Shareholders and Custodians -Remote Voting
- i½ Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves in the "Corporates" module.
- i½ A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).
- i½ After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- i½ The list of accounts linked in the login should be mailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) and on approval of the accounts they would be able to cast their vote.
- i½ A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

i½ Alternatively, Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; [info@healthcapsindia.com](mailto:info@healthcapsindia.com) (designated email address by the company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

## ATTACHMENT

### GENERAL INFORMATION UNDER SCHEDULE V OF THE COMPANIES ACT, 2013

- 1 . Nature of Industry-The Company is engaged in the manufacture of empty hard gelatine and HPMC capsules.
2. Date or expected date of commercial production - Not applicable. The company is already in operations.
- 3 . In case of new Companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus- Not Applicable.
4. Financial Performance

(Rs. in Crores)

Financial Parameters	2018-19	2019-20	2020-21

Turnover and Other income	102.33	108.49	150.69
Net Profit	10.08	8.26	14.97
Rate of Dividend	0.00	0.00	0.00

5 . Foreign investments or collaborations, if any - Nil

## INFORMATION ABOUT THE APPOINTEE

### 1. Background Details

Name	Age	Qualification	Experience	Past Remuneration Rs.
Sh. Chiranjiv Singh	70 years	B.Tech from GB Pant University of agricultural & Technology, Pant Nagar	Working as MD since inception	4,50,000 pm
Smt. Hariti Singh	65 years	M.A. History from Panjab University , Chandigarh	Working as a Director for past 25 years	2,00,000 pm
Sh. Satjiv Singh	40 years	M.B.A from Fore School of Management , New Delhi	looking after marketing department for the past decade	3,50,000 pm
Sh. Anuj Gandhi	36 years	B.A ( Economics) (H) from Symbiosis, Pune	looking after export marketing for the past decade	3,50,000 pm

2 . Past Remuneration - As given above.

3 . Recognitions or Awards - Nil

4 . Job Profile and his suitability

Sh. Chiranjiv Singh- Managing Director is responsible for the day to day management of the affairs of the company subject to the superintendence, control and direction of the Board of Directors.

Smt. Hariti Singh- Whole Time Director is looking after day to day administration of the Company subject to the superintendence, control and direction of the Board of Directors.

Sh. Satjiv Singh is looking after Indian marketing.

Sh. Anuj Gandhi is looking after export marketing.

## OTHER INFORMATION

The remunerations of all the above Directors and managerial persons are covered under Schedule V the Companies Act, 2013. The company has 28 capsulating machines as on 31.03.2021 and the company is in the process of adding more capsulating machines to increase the production and profitability of the Company.

## ADDITIONAL INFORMATION ON DIRECTORS SEEKING RE-APPOINTMENT/APPOINTMENT

Name	Smt. Hariti Singh
Age	66
Brief Resume	Working as Director in the company for the last 24 years
Nature of his expertise in specific functional areas	Administration
Date of first appointment on the Board,	05.01.1997
Qualifications	Post Graduate
Experience	Experience of more than two decades of industry
Terms and conditions of appointment or re-appointment along with details of remuneration sought to be paid	As mentioned in proposed resolution number 7
Last drawn remuneration	Rupees Two Lac per month
Shareholding in the company held either himself or on a beneficial basis for any other persons	462462 equity shares
Relationship with other Directors, Manager and other Key Managerial Personnel of the company	Related with Sh. Chiranjiv Singh, Sh. Satjiv Singh and Sh. Anuj Singh Gandhi
The number of Meetings of the Board attended during the Year	16
Names of companies in which the person also holds the directorship and the membership/Chairman of Committees of the Board	1. Alfa Caps Private Limited 2. G.One Formulations Private Limited 3. Ozark Engineering Private Limited

	4. HV Caps Private Limited
Chairmanship/member of the Committees of Board of Directors of other Indian Public Companies	Nil

## BALLOT PAPER

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1) (c) of the Companies (Management and Administration) Rules, 2014 ]

CIN	U74899PB1982PLC050929
Name of the Company	HEATHCAPS INDIA LIMITED



Registered office	Village Fatehpur, P.O. Majra Jattan, Tehsil Balachaur, District- BS Nagar (Nawanshahr), Punjab-144522.  Email: info@healthcapsindia.com , Telephone: 01881 -273637  website: www.healthcapsindia.com ,
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38th Annual General Meeting to be held on Thursday , 30th day of September, 2021 at 12.30 p.m. at Factory premises at Village Fatehpur, P.O. Majra Jattan, Tehsil Balachaur, District -SBS Nagar (Nawanshahr), Punjab - 144522

S.NO	Particulars	Details
1.	Name of the First Named Shareholder (In block letters)	
2.	Postal address	
3.	Registered folio No./ *Client ID No. (*Applicable to investors holding shares in dematerialized form)	
4.	Class of Share	

I hereby exercise my vote in respect of Ordinary/ Special resolution enumerated below by recording my assent or dissent to the said resolution in the following manner:

No.	Item No.	No. of shares held by me	I assent to the resolution	I dissent from the resolution
Ordinary Business				
1.	Approval of Annual Accounts for the year ended 31.03.2021			
2.	To appoint a Director in place of Smt. Hariti Singh, who retires by rotation			
3.	Ratification of appointment of Statutory Auditors			
Special Business				
	Approval for Borrowing Money in excess of paid up			

4	capital and free reserves			
5	Approval to Provide Security to lenders			
6	To Consider Related Party Transactions			
7	To consider reappointment of Smt. Hariti Singh as Whole Time Director			
8	To consider increase in remuneration of Shri Chiranjiv Singh as Managing Director			
9	To consider increase in remuneration of Shri Satjiv Singh, relative of director			
10	To consider increase in remuneration of Shri Anuj Gandhi, relative of director			

Place:

Date:

(Signature of the Shareholder)

## PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014 ]

CIN	U74899PB1982PLC050929
Name of the Company	HEATHCAPS INDIA LIMITED
Registered office	Village Fatehpur, P.O. Majra Jattan, Tehsil Balachaur, District- BS Nagar (Nawanshahr), Punjab-144522. Email: info@healthcapsindia.com , Telephone: 01881 -273637 website: www.healthcapsindia.com ,

Name of the member (s):
Registered address:
E-mail Id:
Folio No/ Client Id:
DP ID:

I/We, being the member (s) of ₹1/2 shares of the above named company, hereby appoint

1. Name: ₹1/2
Address:
E-mail Id:
Signature: ₹1/2, or failing him
2. Name: ₹1/2
Address:
E-mail Id:

Signature: _____, or failing him
3. Name: _____
Address:
E-mail Id:
Sig nature :_____.

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 38th Annual General Meeting of the company to be held on Thursday, 30th day of September, 2021 at 12.30 p.m. at Factory premises at Village Fatehpur, P.O. Majra Jatan, Tehsil Balachaur, District -SBS Nagar (Nawanshahr), Punjab - 144522 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Resolution	Vote	
For	Against		
Ordinary Business			
1.	Approval of Annual Accounts for the year ended 31.03.2021		
2.	To appoint a Director in place of Smt. Hariti Singh, who retires by rotation		
3.	Ratification of appointment of Statutory Auditors		
Special Business			
4	Approval for Borrowing Money in excess of paid up capital and free reserves		
5	Approval to Provide Security to lenders		
6	To Consider Related Party Transactions		
7	To consider reappointment of Smt. Hariti Singh as Whole Time Director		
8	To consider increase in remuneration of Shri Chiranjiv Singh as Managing Director		
9	To consider increase in remuneration of Shri Satjiv Singh, relative of director		

10	To consider increase in remuneration of Shri Anuj Gandhi, relative of director		

Signed this            day of            2021

Affix Revenue

Stamp

Signature of shareholder -----

Signature of Proxy holder(s) -----

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting

HEALTHCAPS INDIA LIMITED

CIN - U74899PB1982PLC050929

Regd. Off.: Village Fatehpur, P.O. Majra Jattan, Tehsil Balachaur, District -SBS Nagar (Nawanshahr), Punjab - 144522. Email: info@healthcapsindia.com , website: www.healthcapsindia.com ,

Telephone: 01881 -273637

#### ATTENDANCE SLIP

(Please complete this attendance slip and hand it over at the entrance of the Venue)

I hereby record my presence at the 38th Annual General Meeting of the Company held on Thursday, 30th day of September, 2021 at 12.30 p.m. at Factory premises at Village Fatehpur, P.O. Majra Jattan, Tehsil Balachaur, District -SBS Nagar (Nawanshahr), Punjab - 144522.

Folio No./DP ID-Client ID:

\_\_\_\_\_

Full Name of the Shareholder in Block Letters:

\_\_\_\_\_

No. of Shares Held

\_\_\_\_\_

Name of Proxy (if any) in Block Letters

\_\_\_\_\_

Signature of the Shareholder/Proxy/Representative\*

\*Strike out whichever is not applicable

BOARD'S REPORT

To,

The Members of

HEALTHCAPS INDIA LIMITED

Your Directors have pleasure in presenting the 38th Board's Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended 31st March, 2021.

FINANCIAL HIGHLIGHTS

(Rs. In Crores)

Particulars	Standalone	
Particulars	2020-21	2019-20

Total Revenue	150.69	108.49
Profit Before Interest and Depreciation	27.83	19.06
Finance Charges	3.54	4.31
Depreciation & Amortization Expenses	4.12	3.57
Profit Before Tax	20.17	11.18
Provision for Tax	5.20	2.92
Net Profit After Tax	14.97	8.26
Balance of Profit brought forward	62.43	54.21
Adjustment	0	0.04
Surplus carried to Reserve and Surplus	77.39	62.43

#### STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company is dealing in manufacturing and sales of Empty Hard Gelatine Capsules and Hydroxy Propyl Methyl Cellulose (HPMC) Capsules. The company is manufacturing empty capsules in different sizes. The Company has 28 capsulating machines as on 31.03.2021 and the Company is in the process of adding more machines to increase sales and profitability. The Board expects the Company to grow in future.

#### RESEARCH AND DEVELOPMENT

The Company has not incurred any amount on Research & Development during the year.

#### STATUS OF THE COMPANY

Status of the Company is 'Unlisted Public Company'.

#### CHANGE IN NATURE OF BUSINESS

There has been no change in the business activities of the Company during the year under report.

#### DIVIDEND

The Board of Directors with the view to conserve the resources of company has not recommended any dividend this year.

#### AMOUNTS TRANSFERRED TO RESERVES

The Board of the company has decided to carry net profit of Rs. 14.97 Crores to its reserves and surplus.

#### CHANGES IN SHARE CAPITAL

There has been no change in Share Capital of the Company during the current Financial Year.

#### INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY

The Company does not have any Subsidiary, Joint venture or Associate Company and the provisions regarding disclosure of names of companies which ceased to be the subsidiary, joint venture or associate companies are not applicable.

#### TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year and there is no unclaimed dividend and any other amount to be transferred to Investor Education and Protection Fund.

#### MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the period from the end of the financial year to which these financial statements relate and on the date of this report.

#### ANNUAL RETURN

As required under sub-section (3) of section 92 of the Companies Act, 2013 as amended, copy of the annual return will be placed on website of the Company [www.healthcapsindia.com](http://www.healthcapsindia.com) under the heading investors after filing with ROC/MCA. Web link <http://healthcapsindia.com/mgt-7/>

The Extract of Annual Return as required under Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, in Form No. MGT-9 is attached herewith for your kind perusal and information.



## MEETINGS OF THE BOARD OF DIRECTORS

During the current Financial Year, the Company held 16 meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of Companies Act, 2013 and listing agreement were adhered to while considering the time gap between two meetings-

15.04.2020	30.04.2020	20.07.2020	06.08.2020	29.08.2020	20.10.2020
11.11.2020	26.11.2020	03.12.2020	15.12.2020	02.01.2021	21.01.2021
01.02.2021	08.03.2021	22.03.2021	23.03.2021		

## DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms 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)	The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
(c)	The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
(d)	The directors had prepared the annual accounts on a going concern basis; and
(e)	The provisions of this clause are not applicable as the Company is deemed unlisted
(f)	The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## AUDITORS AND REPORT THEREON

M/s. Vasudeva & Associates, Chartered Accountants, Chandigarh were appointed as Statutory Auditors for second term for a period of five years from the financial year 2017-18 to 2021-22. There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/ explanation. The Notes on financial statements are self-explanatory, and needs no further explanation. Further the Auditors' Report for the Current financial year is annexed herewith for your kind perusal and information.

**LOANS, GUARANTEES AND INVESTMENTS**

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

**RELATED PARTY TRANSACTIONS**

The Company has entered into various Related Parties Transactions in ordinary course of business and at arm's length as defined under Section 188 of the Companies Act, 2013 with related parties as defined under Section 2 (76) of the said Act. Further all the necessary details of transaction entered with the related parties are attached herewith in Form No. AOC-2 for your kind perusal and information.

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO**

The Information pursuant to Section 134(3) (m) pertaining to Conservation of Energy, Technology Absorption and Foreign Exchange Outgo is provided as attachment herewith.

**RISK MANAGEMENT**

The Company has insurance policy for all the assets of the Company and all the insurance policies are renewed well in advance.

**DIRECTORS AND KMP**

No changes have occurred in the constitution of Board of Directors of the company and the KMP during the current financial year.

**DEPOSITS**

The company has not accepted any deposits during the year and there are no unclaimed deposits.

**CORPORATE SOCIAL RESPONSIBILITY COMMITTEE**

As per Section 135(5) of the Companies Act, 2013 and Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and schedule VII of the Companies Act, 2013, the company has duly constituted Corporate Social Responsibility (CSR) Committee. The composition of the CSR Committeeas at the end of the year is as under-

S.No	Name	Category of the Director	Position held in the Committee
1.	Sh. Chiranjiv Singh	Managing Director	Chairman

2.	Sh. I. S. Bindra	Non-Executive/ Non Independent Director	Member
3.	Sh. Arun Kumar Bhakoo	Independent Director	Member

The Company was required to spend two percent of average net profit before tax made during the three immediately preceding financial years. The total amount of CSR to be spent during the year amounted to Rs.24,14,097-00. The Company has spent full amount of Rs.24,14,097-00 during the current financial year and there is no unspent CSR expense. The Company has also spent additional Rs.5,85,903-00 on CSR. Thus the Company has complied with the provisions of the Act and rules made relating to CSR. Further, the CSR policy and annual report on CSR activities and the detail of projects for financial year ended 31.03.2021 is attached along with this report. No meeting of Committee was held during the year.

## PERSONNEL

The Company being unlisted public Company, the provisions of Section 197(12) read with Rule 5 (1) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable. Further, information required under Rule 5 (2) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is NIL as no employee of the Company is in receipt of remuneration as stated therein.

## ANNUAL EVALUATION

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out an annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Nomination & Remuneration Committee. A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgment, safeguarding the interest of the Company and its minority shareholders etc. The performance evaluation of the Independent Directors was carried out by the entire Board. The performance evaluation of the Chairman and the Non Independent Directors was carried out by the Independent Directors who also reviewed the performance of the Secretarial Department.

## INDEPENDENT DIRECTORS AND DECLARATION

The Company has two independent directors namely, Shri Gurcharan Singh and Shri Arun Kumar Bhakoo as per Section 149(10) of the Companies Act, 2013 on the Board of the Company. The Board of Directors of the Company hereby confirms that all the Independent directors duly appointed by the Company have given the declaration and they meet the criteria of independence as provided under section 149(6) of the Companies Act, 2013.

## NOMINATION AND REMUNERATION COMMITTEE

As per the section 178(1) of the Companies Act, 2013 the Company's Nomination and Remuneration Committee comprises of three Nonexecutive Directors. No meeting of Committee was held during the year. The table sets out the composition of the Committee as at the end of the year as under-

Name of the Director	Position held in the Committee	Category of the Director
Sh. Gurcharan Singh	Chairman	Non-Executive/ Independent Director
Sh. I. S. Bindra	Member	Non-Executive/ Non Independent Director

Sh. Arun Kumar Bhakoo	Member	Non-Executive/ Independent Director
-----------------------	--------	-------------------------------------

#### Terms of Reference

The Terms of Reference of the Nomination and Remuneration Committee are as under:

1.	To identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every Director's performance.	
2.	To formulate the criteria for determining qualifications, positive attributes and independence of a Director and recommend to the Board a policy, relating to the remuneration for the Directors, Key Managerial Personnel and other employees.	
3.	The Nomination and Remuneration Committee shall, while formulating the policy ensure that:	
a.		the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully;
b.		relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
c.		remuneration to Directors, Key Managerial Personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals:
4.	Regularly review the Human Resource function of the Company	
5.	Discharge such other function(s) or exercise such power(s) as may be delegated to the Committee by the Board from time to time.	
6.	Make reports to the Board as appropriate.	
7.	Review and reassess the adequacy of this charter periodically and recommend any proposed changes to the Board for approval from time to time.	
	Any other work and policy, related and incidental to the	

- |    |  |
|----|--|
| 8. | objectives of the committee as per provisions of the Act and rules made there under. |
|----|--|

## REMUNERATION POLICY

### Remuneration to Executive Directors

The remuneration paid to Executive Directors is recommended by the Nomination and Remuneration Committee and approved by Board in Board meeting, subject to the subsequent approval of the shareholders at the General Meeting and such other authorities, as may be required. The remuneration is decided after considering various factors such as qualification, experience, performance, responsibilities shouldered, industry standards as well as financial position of the Company.

### Remuneration to Non-Executive Directors

The Non-Executive Directors are paid remuneration by way of Sitting Fees only. The Non-Executive Directors are paid sitting fees for each meeting of the Board and Committee of Directors attended by them.

## AUDIT COMMITTEE

According to Section 177 of the Companies Act, 2013 the company's Audit Committee comprised of three directors. The board has accepted the recommendations of the Audit Committee. Two meetings of Committee were held on 15.04.2020 and 20.07.2020 during the year. The table sets out the composition of the Committee as at the end of the year as under-

Name of the Director	Position held in the Committee	Category of the Director
Sh. Gurcharan Singh	Chairman	Non-Executive/ Independent Director
Sh. I. S. Bindra	Member	Non- Executive/ Non Independent Director
Sh. Arun Kumar Bhakoo	Member	Non- Executive/ Independent Director

## INFORMATION UNDER SCHEDULE V TO THE ACT - CORPORATE GOVERNANCE

The information required under Schedule V Part II Section II-point IV is given hereunder-

- a) The remuneration package of the directors during the current financial year was as follows:

Name of Director	Chiranjiv Singh	Hariti Singh
Salary	Rupees 54,00,000-00	Rupees 24,00,000-00
Bonus	nil	nil

Stock Options	nil	nil
Pension	nil	nil
Medical Reimbursement	Rupees 3,56,915-00	nil

## MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Company is an Unlisted Company and provisions relating to Management Discussion and Analysis Report are not applicable.

## COST RECORDS

The provisions of Section 148(1) of the Companies Act, 2013 for maintenance of cost records are not applicable to the Company.

## SECRETARIAL AUDIT REPORT

The provisions of Section 204 of the Companies Act, 2013 relating to Secretarial Audit Report are not applicable.

## VIGIL MECHANISM

As per Section 177(9) and (10) of the Companies Act, 2013 the company has established Vigil Mechanism for directors and employees to report genuine concerns and made provisions for direct access to the chairperson of the Audit Committee. Company has formulated the present policy for establishing the vigil mechanism/ Whistle Blower Policy to safeguard the interest of its stakeholders, Directors and employees, to freely communicate and address to the Company their genuine concerns in relation to any illegal or unethical practice being carried out in the Company. The details of the Vigil Committee are annexed herewith for your kind perusal and information.

## SHARES

- a. Buy-back of securities- The Company has not bought back any of its securities during the year under review.
- b. Sweat equity- The Company has not issued any Sweat Equity Shares during the year under review.
- c. Bonus shares- No Bonus Shares were issued during the year under review.
- d. Employees' stock option plan- The Company has not provided any Stock Option Scheme to the employees.

## ORDER OF COURT

There is no significant and material order passed by the regulators or courts or Tribunals impacting the going concern status and company's operation in future.

#### DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS

Internal Financial Controls are adequate and are in consonance with the size and operations of the Company and such internal financial controls are operating effectively. The provisions of Section 138 of the Companies Act, 2013 are not applicable to the Company.

#### SHARES IN SUSPENSE ACCOUNT

- i. Aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year=nil
- ii. Number of shareholders who approached issuer for transfer of shares from suspense account during the year=nil
- iii. Number of shareholders to whom shares were transferred from suspense account during the year=nil
- iv. aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year=nil

#### SHARES IN UNCLAIMED SUSPENSE ACCOUNT

- i. Aggregate number of shareholders and the outstanding shares lying in the Unclaimed Suspense Account at the beginning of the year=nil
- ii. Number of shareholders who approached the issuer for transfer of shares from the Unclaimed Suspense Account during the year=nil
- iii. Number of shareholders to whom shares were transferred from the Unclaimed Suspense Account during the year=nil
- iv. Aggregate number of shareholders and the outstanding shares lying in the Unclaimed Suspense Account at the end of the year=nil

#### MATERIAL VARIATIONS

The material variations between the projections and the actual utilization are not applicable.

#### CODE OF CONDUCT

The Company is Unlisted Company and provisions relating to Code of Conduct are not applicable.

#### ADOPTION OF IND AS

The Company is an Unlisted Public Company and is not covered under the provisions of the Companies (Indian Accounting Standards- IND AS ) Rules 2015 .

**SECRETARIAL STANDARDS**

The Directors state that the Company has complied with both the applicable Secretarial Standards i.e. SS- 1 and SS-2 relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively.

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

The Company has in place `Prevention of Sexual Harassment Policy`. This Anti-Sexual Harassment policy of the Company is in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. All employees (permanent, contractual, temporary and trainees) are covered under this policy. The company has complied with provisions relating to the constitution of Internal Complaints Committee and an Internal Complaints Committee (ICC) is in place to redress complaints received regarding sexual harassment. The following is a summary of sexual harassment complaints received and disposed off during the year, - No. of complaints received: Nil, -No. of complaints disposed off: NA.

**COMPLIANCES OF ALL LAWS**

The Board hereby states that the company has devised proper systems to ensure compliance of all laws applicable to the company.

**ACKNOWLEDGEMENT**

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

for and on behalf of Board of Directors		
		HEALTHCAPS INDIA LIMITED
PLACE: MOHALI DATE: 30.06.2021	CHIRANJIV SINGH DIN: 01602672 MANAGING DIRECTOR	HARITI SINGH DIN: 01852205 DIRECTOR



Form No. MGT-9

EXTRACT OF ANNUAL RETURN

As on the financial year ended on 31/03/2021

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

REGISTRATION

I.	AND OTHER DETAILS :		
	i)	CIN	U74899PB1982PLC050929
	ii)	Registration Date	06/12/1982
	iii)	Name of the Company	HEALTHCAPS INDIA LIMITED
	iv)	Category / Sub-Category of the Company	Public Company Limited by shares Company having share capital
	v)	Address of the Registered office and contact details	Village Fatehpur, P.O. Majra Jatan, Tehsil Balachaur, District -SBS Nagar (Nawanshahr), Punjab - 144522
			Telephone : 01881 -273637
			Fax Number :
			Email : INFO@HEALTHCAPSINDIA.COM
	vi)	Whether listed company	No
	vii)	Name, Address and Contact details of Registrar and Transfer Agent, if any	Beetal Financial & Computer Services Pvt Ltd Beetal House, 3rd Floor,99 Madangir, Behind Local Shopping Center, Near Data Harsukhdas Mandir New Delhi- 110062 Ph: 011-29961281/82, Fax: 011-29961284

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	manufacture and sale of empty hard gelatin and HPMC Capsules		100

III.	PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES :					
	S.NO	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% of shares held	Applicable Section
	1.	NA	NA	NA	NA	NA

IV.	SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity) :				
	i)	Category-wise Share Holding			
		Category of Shareholders	No. of Shares held at the beginning of the year	No. of Shares held at the end of the year	% Change during the year

			Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares
		A. Promoters								
		(1) Indian								
		a) Individual/HUF	822590	2290340	3112930	77.106	822640	2290340	3112980	77.107
		b) Central Govt								
		c) State Govt (s)								
		d) Bodies Corp.								
		e) Banks / FI								
		f) Any Other $\frac{1}{2}$ .								
		Sub-total (A) (1):-	822590	2290340	3112930	77.106	822640	2290340	3112980	77.107
		(2) Foreign								
		a) NRIs - Individuals								
		b) Other - Individuals								
		c) Bodies Corp.								
		d) Banks / FI								
		e) Any Other $\frac{1}{2}$ .								
		Sub-total (A)								

		(2):-	822590	2290340	3112930	77.106	822640	2290340	3112980	77.107
		Total shareholding of Promoter (A) = (A)(1)+(A)(2)	822590	2290340	3112930	77.106	822640	2290340	3112980	77.107
		B. Public Shareholding								
		1. Institutions								
		a) Mutual Funds								
		b) Banks / FI								
		c) Central Govt								
		d) State Govt(s)								
		e) Venture Capital Funds								
		f) Insurance Companies								
		g) FIs								
		h) Foreign Venture Capital Funds								
		i) Others (specify)-NRI	300	0	300	0.01	300	0	300	0.01
		Sub-total (B)(1):-	300	0	300	0.01	300	0	300	0.01
		2. Non-Institutions								
		a) Bodies Corp.								

		i) Indian	300	1500	1800	0.045	650	1500	2150	0.053
		ii) Overseas								
		b) Individuals								
		i) Individual shareholders holding nominal share capital upto Rs. 2 lakh	14060	907900	921960	22.836	13760	907600	921360	22.822
		ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh "	0	0	0	0	0	0	0	0
		c) Others (specify) HUF	0	200	200	0.005	200	200	400	0.010
		Sub-total (B)(2):-	14360	909600	923960	22.892	14610	909000	923910	22.892
		Total Public Shareholding (B)=(B)(1)+(B)(2)	14660	909600	924260	22.893	14910	909300	924210	22.892
		C. Shares held by Custodian for GDRs & ADRs								
		Grand Total (A+B+C)	837250	3199940	4037190	100.00	837550	39199640	4037190	100.00

	(ii)	Shareholding of Promoters								
		SI No.	Shareholder's Name	Shareholding at the beginning of the year	Share holding at the end of the year					
										% chang in

									share
									holdin

										during the year
		1	HARITI SINGH	462462	11.46	Nil	462462	11.46	Nil	0.00
		2	CHIRANJIV SINGH	2650468	65.652	Nil	2650518	65.653	Nil	+0.00

(iii)	Change in Promoters' Shareholding ( please specify, if there is no change								
	Sl. No.	Name	Particulars	Shareholding at the beginning of the year	Cumulative Shareholding during the year				
				No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company		
	--- As above in Column (ii) --								

(iv)	Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):								
	Sl. No.	Name	Particulars	Shareholding at the beginning of the year	Cumulative Shareholding during the year				
				No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company		
				At the					



		1	Gandhi Pratik Rajendra	beginning of the year	1950	0.05		
				At the end of the year			1950	0.05
		2	Niraj Sevantilal Shah	At the beginning of the year	1950	0.05		
				At the end of the year			1950	0.05
		3	Indra Kumar Bagri	At the beginning of the year	1200	0.03		
				At the end of the year			1250	0.03
		4	Manish Shah	At the beginning of the year	800	0.02		
				At the end of the year			800	0.02
		5	B K Ganeshan	At the beginning of the year	700	0.02		
				At the end of the year			700	0.02
		6	Seema Sharma	At the beginning of the year	650	0.02		
				At the end of the year			650	0.02

		7	Rajinikant Bhaichand Shah	At the beginning of the year	600	0.01		
				At the end of the year			600	0.01
		8	Madhiri Devi Kejwal	At the beginning of the year	600	0.01		
				At the end of the year			600	0.01
		9	Srinivasan Ganesh	At the beginning of the year	550	0.01		
				At the end of the year			550	0.01
		10	K Kalyani	At the beginning of the year	550	0.01		
				At the end of the year			550	0.01

	(v)	Shareholding of Directors and Key Managerial Personnel						
		Sl.No.	Name	Particulars	Shareholding at the beginning of the year	Cumulative Shareholding during the year		
					No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company

	1	HARITI SINGH	At the beginning of the year	462462	11.46		
			Shares purchased	-	-		
			At the end of the year			462462	11.46
	2	CHIRANJIV SINGH	At the beginning of the year	2650468	65.652		
			Shares purchased	50	0.001		
			At the end of the year			2650518	65.653

V.	INDEBTEDNESS:				
	Indebtedness of the Company including interest outstanding/accrued but not due for payment				
		Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
	Indebtedness at the beginning of the financial year				
	i) Principal Amount	448,713,218.69	0	0	448,713,218.69
	ii) Interest due but not paid	0	0	0	0
	iii) Interest accrued but not due	1,241,709.00	0	0	1,241,709.00
	Total (i+ii+iii)	449,954,927.69	0	0	449,954,927.69

	Change in Indebtedness during the financial year				
	Addition	358,647,474.71	0	0	358,647,474.71
	Reduction	90,264,809.46	0	0	90,264,809.46
	Net Change	268,382,615.35	0	0	268,382,615.35
	Indebtedness at the end of the financial year				
	i) Principal Amount	717,849,114.94	0	0	717,849,114.94
	ii) Interest due but not paid		0	0	
	iii) Interest accrued but not due	488,478.00	0	0	488,478.00
	Total (i+ii+iii)	718,337,592.94	0	0	718,337,592.94

VI.	REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL :		
A.	Remuneration to Managing Director, Whole-time Directors and/or Manager		
	Sl.no.		Name of MD/WTG/Manager

		1	Chiranjiv Singh, MD
		2	Hariti Singh, WTD
	B.	Remuneration to other directors	
		Sl.no.	Name of Directors
		-----Nil-----	
	C.	REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD	
		Sl.no.	Name of Key Managerial Personnel
		1	--NA--

VII.	PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES :						
	Type	Section of the Companies Act	Brief Description	Details of Penalty /Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)	
	A. COMPANY						
	Penalty	Nil	Nil	Nil	Nil	Nil	
	Punishment	Nil	Nil	Nil	Nil	Nil	
	Compounding	Nil	Nil	Nil	Nil	Nil	
	B. DIRECTORS						
	Penalty	Nil	Nil	Nil	Nil	Nil	
	Punishment	Nil	Nil	Nil	Nil	Nil	
	Compounding	Nil	Nil	Nil	Nil	Nil	
	C. OTHER OFFICERS IN DEFAULT						
	Penalty	Nil	Nil	Nil	Nil	Nil	
	Punishment	Nil	Nil	Nil	Nil	Nil	
	Compounding	Nil	Nil	Nil	Nil	Nil	

PLACE:  
MOHALI

DATE:  
30.06.2021

CHIRANJIV SINGH  
DIN: 01602672  
MANAGING  
DIRECTOR

HARITI  
SINGH

DIN:  
01852205

WHOLE TIME  
DIRECTOR

## CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO

### (A) CONSERVATION OF ENERGY:

Steps taken / impact on conservation of energy, with special reference to the following:

(i) Steps taken by the company for utilizing alternate sources of energy including waste generated - Nil -

(ii) Capital investment on energy conservation equipment

- Nil -

### (B) TECHNOLOGY ABSORPTION: --N.A--

1. Efforts, in brief, made towards technology absorption.

2. Benefits derived as a result of the above efforts, e.g., product improvement, cost reduction, product development, import substitution, etc.

3. In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished: --N.A--

(a) Details of technology imported.

(b) 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 therefore.

4. Expenditure incurred on Research and Development: The Company has not undertaken any Research & Development activities during the year 2020--21. The detail of expenditure is NIL.



## (C) FOREIGN EXCHANGE EARNINGS AND OUTGO

Earnings	Rupees 69,49,81,682/-
Outgo	Rupees 31, 99,76,943/-

## FORM NO. AOC.2

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

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

## 1. Details of contracts or arrangements or transactions at arm's length basis

Sl No.	Particulars	Details
A	Name(s) of the related party and nature of relationship	Alfa Caps Private Limited and related through director
B	Nature of contracts/arrangements/transactions	Grading, sorting and packing of capsules
C	Duration of the contracts/arrangements/transactions	One year
D	Salient terms of the contracts or arrangements or transactions including the value, if any	V alue of transactions in Rupees. Job Work xpenses =Rs.64,49,353/- Rent = 9,11,400/- Parking Fees=Rs. 33,600/- Maintenance Charges= Rs.1,97,400/-
E	Date(s) of approval by the Board, if any	15.04.2020
F	Amount paid as advances, if any:	--
G	Form shall be signed by the persons who have signed the Board's report.	

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

Sl No.	Particulars	Details
--------	-------------	---------

A	Name(s) of the related party and nature of relationship	Ozark Engineering Private Limited and related through director
B	Nature of contracts/arrangements/transactions	Purchase/ sale of machinery and other goods and job work
C	Duration of the contracts/arrangements/transactions	One year
D	Salient terms of the contracts or arrangements or transactions including the value, if any:	<p>Value of transactions is Rupees.</p> <p>Job Work Expenses=</p> <p>Rs.23,41,951/-</p> <p>Purchases Rs.11,47,91,288/- Sales=Rs. 55,986/-</p>
E	Date(s) of approval by the Board, if any	15.04.2020
F	Amount paid as advances, if any: (Including Amount due for Sale of machinery)	--
G	Form shall be signed by the persons who have signed the Board's report.	

## 3. Details of material contracts or arrangement or transactions at arm's length basis

Sl No.	Particulars	Details
A	Name(s) of the related party and nature of relationship	Alfa Caps LLC and related through director
B	Nature of contracts/arrangements/transactions	Purchase/ sale of machinery and other goods and job work
C	Duration of the contracts/arrangements/transactions	One year
D	Salient terms of the contracts or arrangements or transactions including the value, if any:	<p>Value of transactions</p> <p>Sale =Rupees 37,38,25,162/-</p> <p>Purchase= Rupees 33,81,216/-</p>

E	Date(s) of approval by the Board, if any	15.04.2020
F	Amount paid as advances, if any: (Including Amount due for Sale of machinery)	--
G	Form shall be signed by the persons who have signed the Board's report.	

## 4. Details of material contracts or arrangement or transactions at arm's length basis

Sl No.	Particulars	Details
A	Name(s) of the related party and nature of relationship	Healthcaps Europe Limited and related through director
B	Nature of contracts/arrangements/transactions	Purchase/ sale of machinery and other goods and job work
C	Duration of the contracts/arrangements/transactions	One year
D	Salient terms of the contracts or arrangements or transactions including the value, if any:	Value of transactions Sale= Rupees 19,36,50,611/- Purchase= Rupees NIL
E	Date(s) of approval by the Board, if any	15.04.2020
F	Amount paid as advances, if any: (Including Amount due for Sale of machinery)	--
G	Form shall be signed by the persons who have signed the Board's report.	

for and on behalf of Board of Directors

		HEALTHCAPS INDIA LIMITED
	CHIRANJIV SINGH	HARITI SINGH

PLACE: MOHALI	DIN: 01602672	DIN: 01852205
DATE: 30.06.2021	MANAGING DIRECTOR	WHOLE TIME DIRECTOR

## ANNUAL REPORT ON CSR ACTIVITIES FOR FINANCIAL YEAR ENDED 31.03.2021

## CORPORATE SOCIAL RESPONSIBILITY POLICY

## HEALTHCAPS INDIA LIMITED

## A. CSR POLICY &amp; PHILOSOPHY

HEALTHCAPS INDIA LIMITED (HIL) is committed to operate and grow its business in a socially responsible way with a vision to be an environmental friendly corporate citizen. Social service, ecological balance and environmental protection are our mission. We firmly believe that to succeed, an organization must maintain highest standards of corporate behavior towards its investors, stakeholders, employees and societies in which it operates.

Constitution of a Corporate Social Responsibility Committee of the Board and formulation of a Corporate Social Responsibility Policy has become mandatory under the Companies Act, 2013. Accordingly, our Company has formulated this CSR Policy which encompasses its philosophy and guides its sustained efforts for undertaking and supporting socially useful programs.

## B. CSR VISION

Improve quality of life for all our communities through integrated and sustainable development in every possible way.

## C. CONSTITUTION OF CSR COMMITTEE

In terms of section 135 of the Companies Act, 2013 and the Rules made there under, Board of Directors of the Company at its meeting held on 28th March, 2015 has constituted a CSR Committee. The CSR Committee was reconstituted during the year on 01st August, 2019 and at present following are its members;

Name	Status	Designation
1. Sh. Chiranjiv Singh	Managing Director -	Chairman
2. Sh. I S Bindra	Non-Executive Non Independent Director -	Member
3. Sh. Arun Kumar Bhakoo	Independent Director -	Member

The CSR Committee to, inter alia, carry out the following functions;

- a. To formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013 and the rules made there under.
- b. To recommend the amount of expenditure to be incurred on the CSR activities.
- c. To monitor the implementation of framework of CSR Policy.
- d. To carry out any other function as mandated by the Board from time to time and / or enforced by any statutory notification, amendment or modification, as may be applicable, necessary or appropriate for performance of its duties.

#### D. DEFINITIONS

In this Policy, unless the context otherwise requires;

1. "Act" shall mean the Companies Act, 2013 including any modifications, amendments or re-enactment thereof.
2. "Rules" shall mean the Companies (Corporate Social Responsibility) Rules, 2014, including any modifications, amendments or re-enactment thereof.
3. "Financial Year" shall mean the period beginning from 1st April of every year to 31st March of the succeeding year.
4. "Net Profits" shall mean the net profits of the Company as defined under the Act and the Rules based on which a specific percentage for CSR expenditure has to be calculated.
5. "Company" shall mean Healthcaps India Limited.
6. "Group Companies" shall mean holding, subsidiaries and associates of the Company.
7. "Agency" or "Agencies" shall mean any Section 8 Company under the Act or a registered trust / society / Non-Government Organization / Institution performing social services for the benefit of the society at large.
10. "Board" shall mean the Board of Directors of the Company.
11. "Approved Budget" shall mean the total budget as approved by the Board of the Company, which is to be spent or utilized for CSR activities.
12. "Annual Plan" shall mean the annual planned CSR expenditure for the year.
13. "CSR Committee" shall mean the Corporate Social Responsibility Committee as constituted by the Board of Directors of the Company in accordance with the Act and the Rules made there under, comprising of three or more Directors, out of which, at least one director shall be an Independent Director.
14. "CSR Officer" shall mean a person engaged by the Company to assist the CSR Committee to implement the CSR activities envisaged under the Policy.
15. "CSR Policy" shall mean the Corporate Social Responsibility Policy of the Company approved by the Board of Directors at its meeting held on 30th May, 2015 which covers the yearly activities undertaken by the Company under the policy and the CSR Expenditure thereon.
16. "CSR Activities" shall mean all the Corporate Social Responsibility activities / programs / initiatives of the company, either ongoing or new, including but not limited to green belt / environmental protection / ecological balance / slum rehabilitation / education / sports etc., and those specified in Schedule VII to the Act (as amended from time to time) at corporate office, project offices of the Company, its subsidiaries and associates wherever located, as recommended by the CSR Committee and approved by the Board.

17. "CSR Expenditure" shall mean all CSR expenditure as recommended by the CSR Committee and approved by Board of Directors including the following;

- i) Contributions to CSR activities which shall be implemented and / or executed by the Company.
- ii) Contributions to CSR activities which shall be implemented Trust / Society / Section 8 Companies / Agencies established / registered to carry on the CSR activities as defined under the Rules.
- iii) Contribution to the Corpus of a Trust / Society / Section 8 Companies etc., as long as they are created exclusively for undertaking CSR activities or where the corpus is created exclusively for the purpose directly relatable to a subject covered in Schedule VII of the Act.
- iv) any other contributions covered under Schedule VII to the Act.

18. "Thrust Areas" shall mean the areas or activities ascribed to them in this Policy, as amended by the CSR Committee, from time to time.

19. "Trust" shall mean a trust formed and registered under the Indian Trust Act, 1882 and under the Income Tax Act, 1961 for those states where registration of trust is not mandatory and includes a trust jointly formed and registered by the Company with all or any of its Group Companies.

Words and expressions used and not defined in the Policy shall have the same meanings respectively assigned to them in the Act and / or Rules.

## E. THRUST AREAS

Following are the thrust area/ activity as specified in Schedule VII to the Act,

- eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water:
- promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
- promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centre and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Swatch Bharat Kosh set-up by the central government for the promotion of sanitation, and including contribution to Clean Ganga Fund set-up by the central government for rejuvenation of river Ganga
- protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts:
- measures for the benefit of armed forces veterans, war widows and their dependents;
- training to promote rural sports, nationally recognised sports, paraolympic sports and Olympic sports;
- contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Caste, the Scheduled Tribes, other backward classes, minorities and women;
- contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government.

- rural development projects including construction and renovation of roads, schools, dispensaries etc.
- development of slum area
- donation to PM Cares Fund

## F. IMPLEMENTATION

This CSR Policy will be implemented from the succeeding year of a Financial Year in which the Company shows the net profits as per its audited annual financial statements. Based on the net profits, if any, every year, the CSR Committee will identify the CSR activities including the thrust areas, annual budget, planned

expenditure and implementation schedule etc. The CSR activities will be carried out directly or indirectly at the corporate office, in and around the areas of the projects of the Company.

However, this shall not bar the Company from pursuing its CSR activities in any other areas. The CSR activities will be carried out / implemented, directly or indirectly, through Trust / Society / Section 8 Companies / Agencies established / registered to carry on the CSR activities as defined under the Rules.

## G. EXPENDITURE NOT COVERED OR RECOGNISED

In terms of the Rules, the following contributions shall not be considered as CSR Expenditure;

- a. Contributions of any amount, whether directly or indirectly, to any political party or any person associated with a political party.
- b. Amount spent, whether directly or indirectly, for the benefit of employees of the Company, its Subsidiaries and Associates and their families.
- c. Expenses incurred by the Company for the fulfillment of obligations any act / statute of regulations (such as labour laws, land acquisition act etc.)
- d. Expenses incurred by the Company for one off events such as marathons / awards / charitable contribution / advertisement / sponsorships of TV programs etc.
- e. Other contributions / expenses not recognized under the Act / Rules as amended or modified, from time to time.

## H. FUNDING AND ALLOCATION

Following is the mode of funding and allocation of area wise planned expenditure for the CSR activities.

1. The Company shall, in every financial year, contribute a statutory minimum limit of at least 2% of its Net Profits for the CSR Expenditure.
2. In the absence of Net Profits in any financial year, the Company endeavors to spend such feasible amount as it may decide.
3. The CSR Committee shall prepare its annual planned expenditure, for a financial year, for the CSR activities including the thrust areas and manner of implementation etc., and submit the same for approval of the Board.
4. The Company shall endeavor to spend the entire amount of statutory minimum contribution limit in a financial year. In the event, the

Company is unable to spend such amount in any given financial year, the Board shall specify the reasons for the same in its report to the shareholders in terms of Section 134(3)(o) of the Act.

5. The Company has an option to carry forward such un-spent money to next year by depositing it in a separate CSR Fund (Corpus) created by the company or to contribution to the corpus of a Trust / Society / Section 8 Companies etc., as long as they are created exclusively for undertaking CSR activities.

## I. MONITORING MECHANISM

The CSR Officer of the Company will coordinate / review the implementation of CSR activities at various areas and report to the Board through the CSR Committee. The CSR Committee shall meet at least once in a year to monitor the implementation of CSR Plan and its activities. The Committee shall ensure that the CSR Policy, as amended from time to time, is displayed on the company's website. The CSR Committee shall place before the Board, a draft annual report on CSR activities as per the specified format, in a board meeting to be held in April / May of the following year for Board's review and finalization. The Board shall include in its report to the shareholders, the annual report on CSR activities as per the format specified under the Rules. The CSR Officer shall assist the CSR Committee and the Board for performing their respective duties under the CSR Policy, any changes by the Government in the regulations governing the CSR activities.

## J. Reporting format

Periodic reporting on the CSR activities, execution modalities, implementation schedules etc., to the CSR Committee shall be in the following format which may be amended by the CSR Committee from time to time.

Sl. No.	Company Initiative	Schedule VII Activity	Execution details	Budget (Rs)	Amount Spent (Rs)	Remarks

\*\*\*\*\*

## ANNUAL REPORT ON CSR ACTIVITIES FOR FINANCIAL YEAR ENDED 31.03.2021

### 1. A BRIEF OUTLINE OF THE POLICY

Complete CSR Policy of the Company is attached with annual report above.

### 2. THE COMPOSITION OF CSR COMMITTEE

The composition of CSR Committee is given in CSR Policy of the Company attached herewith.

### 3. AVERAGE NET PROFIT OF THE COMPANY FOR LAST THREE YEARS

The aggregate of average net profit for last three years for financial years is Rs.120,704,875/- as under detail



given below,

FY ended on 31.03.2018= Rs. 10,57,10,745/- FY ended on 31.03.2019= Rs. 14,48,89,201/- FY ended on 31.03.2020= Rs. 11,15,14,678/-

#### 4. PRESCRIBED CSR EXPENDITURE

The prescribed CSR expenditure is Rs. 24,14,097/-

#### 5. DETAIL OF CSR SPENT DURING THE YEAR

a. Total amount to be spent during the year = 24,14,097/- b. Amount un-spent = Rs.NIL/-

c. Manner in which the amount spent up to the end of the financial year is detailed below-

1	2	3	4	5	6	7	8
S.N.	CSR Projector Activity Identified.	sector in which the Project is Covered	Projects or Programs (1) Local area or other (2) Specify the State and district Where Projects or Programs was undertaken.	Amount outlay(budget)project or programs wise  (Rs.)	Amount spent on the Projects and Programs Sub-heads 1) Direct Expenditure on Projects or Programs.  (2) Overheads:  (Rs.)	Cumulative Expenditure Up to the Reporting Period  (Rs.)	Amount spent Direct or through implementing agency
1	Skilled Development programme,	Education	City: Delhi State: Delhi	30, 00,000/-	30, 00,000/-	CSR = 24,14,097/- Additional expense =5,85,903/-	Through Sun foundation, 7th Floor, Le-Meridien Commercial Tower, Raisina Road, New Delhi - 110001
TOTAL	30, 00,000/-	30, 00,000/-	30, 00,000/-				

#### RESPONSIBILITY STATEMENT

It is stated that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the Company.

By order of the Board

HEALTHCAPS INDIA LIMITED

Sd/- CHIRANJIV SINGH

MANAGING DIRECTOR

AND CHAIRMAN CSR COMMITTEE

PLACE: MOHALI

DATE: 30.06.2021

**[400200] Disclosures - Auditors report****Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

<b>Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]</b>	<b>Auditor's favourable remark [Member]</b>
	<b>01/04/2020 to 31/03/2021</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	As per auditor's report attached
Disclosure in auditors report relating to inventories	As per auditor's report attached
Disclosure in auditors report relating to loans	As per auditor's report attached
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As per auditor's report attached
Disclosure in auditors report relating to deposits accepted	As per auditor's report attached
Disclosure in auditors report relating to maintenance of cost records	As per auditor's report attached
Disclosure in auditors report relating to statutory dues [TextBlock]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	
Disclosure relating to disputed statutory dues [TextBlock]	
Disclosure in auditors report relating to default in repayment of financial dues	As per auditor's report attached
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	As per auditor's report attached
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per auditor's report attached
Disclosure in auditors report relating to managerial remuneration	As per auditor's report attached
Disclosure in auditors report relating to Nidhi Company	As per auditor's report attached
Disclosure in auditors report relating to transactions with related parties	As per auditor's report attached
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	As per auditor's report attached
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	As per auditor's report attached
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	As per auditor's report attached

**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Auditors [Axis]</b>	<b>FIRM</b>
	<b>01/04/2020 to 31/03/2021</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	VASUDEVA & ASSOCIATES, CHARTERED ACCOUNTANTS
Name of auditor signing report	PRAVEEN K A M A L VASUDEVA
Firms registration number of audit firm	022239N
Membership number of auditor	013787
Address of auditors	SCO. 32-35, SECTOR-8 C, MADHYA MARG CHANDIGARH
Permanent account number of auditor or auditor's firm	AAHFV1127C
SRN of form ADT-1	S35616291
Date of signing audit report by auditors	30/06/2021
Date of signing of balance sheet by auditors	30/06/2021

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (2)

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

#### INDEPENDENT AUDITORS' REPORT

The Members,

Healthcaps India Limited.

#### 1. Opinion

We have audited the accompanying financial statements of Healthcaps India Limited which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit & Loss and the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2021 and its profit and its cash flows for the year ended on that date.

#### 2. Basis for Opinion

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

### 3. Management's Responsibility for Financial Statements

The Company's Management & Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

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

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

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

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We also:

- a) 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.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Companies Act, 2013 we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls reference to financial statement in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e) 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.

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.

## 5. Report on Other Legal and Regulatory Requirements

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

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

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

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

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

(d) In our opinion, the aforesaid financial statements, comply with the Accounting Standards, specified under Section 133 of the Act;

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

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

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

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

C) With respect to the matter to be included in the Auditors' Report under Section 197(16):

In our opinion and according to the information and explanations given to us, Remuneration paid by the Company to Directors during the current year is in accordance with the provisions of Section 197 of the Act. Remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act.

The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon



by us.

For VASUDEVA & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Registration No. - 022239N

Dated : 30th June, 2021

(P.K. VASUDEVA)

Place : Mohali

PARTNER

Membership No. - 13787

"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 5 of our report of even date on accounts of Healthcaps India Limited  
31st March, 2021 ).

for the year ended

- i. a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- b) The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified in a phased manner, over a period of three years. In our opinion, the periodicity of physical verification is reasonable having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such verification.

c) According to the information and explanations given by the management & on the basis of examination of the records of the Company, the Title Deeds of immovable properties are held in the name of the Company.

ii. As explained to us, the inventories were physically verified during the year by the Management at reasonable intervals and no material discrepancies were noticed on physical verification.

iii. According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.

Accordingly, paragraph 3(iii)(a),(b) and (c) of the Order is not applicable and hence not commented upon.

iv. According to the information and explanations given to us, the Company has not granted any loans or provided any guarantees or security nor made investments or provided guarantees or security to the parties covered under Sections 185 & 186 of the Companies Act, 2013.

Accordingly, paragraph 3(iv) of the Order is not applicable.

v. According to the information and explanations given to us, the Company has not accepted any deposits from the public.

vi. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act.

Accordingly, paragraph 3(vi) of the Order is not applicable.

vii. a) According to the information & explanations given to us and on the basis of our examination of all records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employees' State Insurance, Goods & Services Tax (GST), Income Tax, Duty of Customs, Cess and other material statutory dues have been regularly deposited, with the appropriate authorities, during the year.

According to the information and explanations given to us, no undisputed amounts payable, in respect of Provident Fund, Employees' State Insurance, Income Tax, GST, Duty of Customs and other material statutory dues were in arrears, as on 31st March, 2021, for a 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, Duty of Customs and GST which have not been deposited with appropriate authorities on account of any dispute.

viii. According to the information & explanations given to us, the Company has not defaulted in repayment of loans and borrowings to Banks, during the year. The Company, during the year, has not borrowed/raised Loans from Financial Institution, Government and has not issued any debentures.

ix. According to the information & explanations given to us, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year.

Term Loans availed by the Company, were prima-facie, applied by the Company, during the year, for the purposes for which loans were obtained.

x. According to the information & explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

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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 to the Act.

xii. According to the information & explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company,

transactions with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable, and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. According to the information and explanations given to us, 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.

xv. According to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with its Directors or persons connected to its Directors and hence provisions of Section 192 of the Companies Act, 2013 are not applicable.

Accordingly, paragraph 3(xv) of the Order is not applicable.

xvi. According to the information & explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For VASUDEVA & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Registration No. - 022239N

Dated : 30th June, 2021

(P.K. VASUDEVA)

Place : Mohali

PARTNER

Membership No. - 13787

"ANNEXURE B" TO THE INDEPENDENT AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub Section 3 of Section 143 of the

Companies Act, 2013.

Opinion

We have audited the internal financial controls over financial reporting of Healthcaps India Limited as of conjunction with our audit of the financial statements of the Company for the year ended on that date.

31st March, 2021 in

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

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

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### 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 and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, 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 requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

#### Meaning of Internal Financial Controls Over Financial Reporting

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

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

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

For VASUDEVA & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Registration No. - 022239N

Dated : 30th June, 2021

(P.K. VASUDEVA)

Place : Mohali

PARTNER

Membership No. - 13787





**[400500] Disclosures - Secretarial audit report**

Unless otherwise specified, all monetary values are in INR

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

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	4,03,71,900	4,03,71,900
Reserves and surplus	77,87,72,355	62,90,85,745
Money received against share warrants	0	0
Total shareholders' funds	81,91,44,255	66,94,57,645
Share application money pending allotment	0	0
Deferred government grants	0	0
Minority interest	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	38,07,56,501	17,45,62,855
Deferred tax liabilities (net)	9,24,05,686	8,46,28,096
Foreign currency monetary item translation difference liability account	0	0
Other long-term liabilities	0	0
Long-term provisions	5,53,96,628	4,77,57,377
Total non-current liabilities	52,85,58,815	30,69,48,328
Current liabilities [Abstract]		
Short-term borrowings	24,72,36,376	21,06,94,418
Trade payables	17,04,92,922	11,91,08,398
Other current liabilities	26,76,39,238	16,08,89,774
Short-term provisions	4,42,59,560	2,38,28,030
Total current liabilities	72,96,28,096	51,45,20,620
Total equity and liabilities	207,73,31,166	149,09,26,593
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	94,25,64,168	75,78,52,860
Intangible assets	1,27,454	1,89,296
Tangible assets capital work-in-progress	4,73,19,078	0
Intangible assets under development or work-in-progress	0	0
Total fixed assets	99,00,10,700	75,80,42,156
Non-current investments	0	0
Foreign currency monetary item translation difference asset account	0	0
Long-term loans and advances	14,85,59,780	1,95,39,645
Other non-current assets	11,52,000	14,40,000
Total non-current assets	113,97,22,480	77,90,21,801
Current assets [Abstract]		
Current investments	0	0
Inventories	23,00,21,620	22,14,93,030
Trade receivables	46,27,79,904	41,21,15,456
Cash and bank balances	15,32,80,513	2,97,47,947
Short-term loans and advances	8,33,73,093	4,70,52,612
Other current assets	81,53,556	14,95,747
Total current assets	93,76,08,686	71,19,04,792
Total assets	207,73,31,166	149,09,26,593

**[400300] Disclosures - Signatories of financial statements****Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	ONE	TWO
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	CHIRANJIV	HARITI
Last name of director	SINGH	SINGH
Designation of director	MANAGING DIRECTOR	WHOLE TIME DIRECTOR
Director identification number of director	01602672	01852205
Date of signing of financial statements by director	30/06/2021	30/06/2021

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	20,17,21,859	11,17,74,297
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	3,00,93,734	0
Adjustments for depreciation and amortisation expense	4,11,67,718	3,57,13,192
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	0
Adjustments for unrealised foreign exchange losses gains	0	0
Adjustments for dividend income	0	0
Adjustments for share-based payments	0	0
Other adjustments for which cash effects are investing or financing cash flow	0	0
Other adjustments to reconcile profit (loss)	1,89,285	3,66,09,353
Other adjustments for non-cash items	0	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	0
Total adjustments to profit (loss)	7,14,50,737	7,23,22,545
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-85,28,590	-4,89,89,600
Adjustments for decrease (increase) in trade receivables	-5,06,64,449	-1,66,34,511
Adjustments for decrease (increase) in other current assets	-19,58,24,554	-2,89,98,418
Adjustments for increase (decrease) in trade payables	5,13,84,524	81,32,632
Adjustments for increase (decrease) in other current liabilities	8,02,36,778	2,40,51,016
Adjustments for provisions	76,39,251	77,32,122
Total adjustments for working capital	-11,57,57,040	-5,47,06,759
Total adjustments for reconcile profit (loss)	-4,43,06,303	1,76,15,786
Net cash flows from (used in) operations	15,74,15,556	12,93,90,083
Dividends received	0	0
Interest paid	0	0
Interest received	0	0
Income taxes paid (refund)	0	31,88,570
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) operating activities before extraordinary items	15,74,15,556	12,62,01,513
Proceeds from extraordinary items	0	0
Payment for extraordinary items	0	0
Net cash flows from (used in) operating activities	15,74,15,556	12,62,01,513
Cash flows from used in investing activities [Abstract]		
Cash flows from losing control of subsidiaries or other businesses	0	0
Cash flows used in obtaining control of subsidiaries or other businesses	0	0
Other cash receipts from sales of equity or debt instruments of other entities	0	0
Other cash payments to acquire equity or debt instruments of other entities	0	0
Other cash receipts from sales of interests in joint ventures	0	0
Other cash payments to acquire interests in joint ventures	0	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0	0
Proceeds from sales of tangible assets	23,22,353	58,56,125
Purchase of tangible assets	27,71,64,625	12,28,35,920
Proceeds from sales of intangible assets	0	0
Purchase of intangible assets	0	0
Cash advances and loans made to other parties	0	0
Cash receipts from repayment of advances and loans made to other parties	0	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0	0

Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0	0
Dividends received	0	0
Interest received	15,16,726	17,43,570
Income taxes paid (refund)	0	0
Other inflows (outflows) of cash	-1,43,96,911	-21,47,093
Proceeds from government grants	0	0
Net cash flows from (used in) investing activities before extraordinary items	-28,77,22,457	-11,73,83,318
Proceeds from extraordinary items	0	0
Payment for extraordinary items	0	0
Net cash flows from (used in) investing activities	-28,77,22,457	-11,73,83,318
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	0	0
Proceeds from issuing other equity instruments	0	0
Proceeds from issuing debentures notes bonds etc	0	0
Proceeds from borrowings	23,27,06,332	1,05,02,898
Repayments of borrowings	0	0
Dividends paid	0	0
Interest paid	3,00,93,734	3,89,92,542
Income taxes paid (refund)	0	0
Other inflows (outflows) of cash	3,65,41,959	2,08,72,735
Net cash flows from (used in) financing activities before extraordinary items	23,91,54,557	-76,16,909
Proceeds from extraordinary items	0	0
Payment for extraordinary items	0	0
Net cash flows from (used in) financing activities	23,91,54,557	-76,16,909
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	10,88,47,656	12,01,286
Effect of exchange rate changes on cash and cash equivalents [Abstract]		
Effect of exchange rate changes on cash and cash equivalents	0	0
Net increase (decrease) in cash and cash equivalents	10,88,47,656	12,01,286
Cash and cash equivalents cash flow statement at end of period	12,19,07,298	1,30,59,642

### [200100] Notes - Share capital

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [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 shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	CHIRANJIV SINGH	CHIRANJIV SINGH	HARITI SINGH	HARITI SINGH
PAN of shareholder	ABHPS0363E	ABHPS0363E	ACCPS2763C	ACCPS2763C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 26,50,518	[shares] 26,50,468	[shares] 4,62,462	[shares] 4,62,462
Percentage of shareholding in company	66.00%	66.00%	11.00%	11.00%

## Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2020 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 classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 50,00,000	[shares] 50,00,000	[shares] 50,00,000	[shares] 50,00,000
Value of shares authorised	5,00,00,000	5,00,00,000	5,00,00,000	5,00,00,000
Number of shares issued	[shares] 40,37,190	[shares] 40,37,190	[shares] 40,37,190	[shares] 40,37,190
Value of shares issued	4,03,71,900	4,03,71,900	4,03,71,900	4,03,71,900
Number of shares subscribed and fully paid	[shares] 40,37,190	[shares] 40,37,190	[shares] 40,37,190	[shares] 40,37,190
Value of shares subscribed and fully paid	4,03,71,900	4,03,71,900	4,03,71,900	4,03,71,900
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 40,37,190	[shares] 40,37,190	[shares] 40,37,190	[shares] 40,37,190
Total value of shares subscribed	4,03,71,900	4,03,71,900	4,03,71,900	4,03,71,900
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 40,37,190	[shares] 40,37,190	[shares] 40,37,190	[shares] 40,37,190
Value of shares called	4,03,71,900	4,03,71,900	4,03,71,900	4,03,71,900
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	4,03,71,900	4,03,71,900	4,03,71,900	4,03,71,900
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	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[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	[shares] 0
Number of shares issued in other private placement	[shares] 0	[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	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 40,37,190	[shares] 40,37,190	[shares] 40,37,190	[shares] 40,37,190
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	4,03,71,900	4,03,71,900	4,03,71,900	4,03,71,900
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] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[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] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Original paid-up value of forfeited shares	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				



Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

## Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	EQUITY	EQUITY
Number of shares authorised	[shares] 50,00,000	[shares] 50,00,000
Value of shares authorised	5,00,00,000	5,00,00,000
Number of shares issued	[shares] 40,37,190	[shares] 40,37,190
Value of shares issued	4,03,71,900	4,03,71,900
Number of shares subscribed and fully paid	[shares] 40,37,190	[shares] 40,37,190
Value of shares subscribed and fully paid	4,03,71,900	4,03,71,900
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 40,37,190	[shares] 40,37,190
Total value of shares subscribed	4,03,71,900	4,03,71,900
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 40,37,190	[shares] 40,37,190
Value of shares called	4,03,71,900	4,03,71,900
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	4,03,71,900	4,03,71,900
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[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
Number of shares issued in other private placement	[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
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 40,37,190	[shares] 40,37,190
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	4,03,71,900	4,03,71,900
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 in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[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 reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Number of shareholders of company	16,490	16,508
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Amount of reduction in capital during year	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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Capital reserves [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 changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	14,96,86,610	8,25,84,805	0	0
Other additions to reserves	0	0	0	0
Total additions to reserves	14,96,86,610	8,25,84,805	0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	0	3,80,000	0	0
Total deductions to reserves	0	3,80,000	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		
Interim preferred dividend appropriation	0	0		
Interim special dividend appropriation	0	0		
Total interim dividend appropriation	0	0		
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		
Final preferred dividend appropriation	0	0		
Final special dividend appropriation	0	0		
Total final dividend appropriation	0	0		
Total dividend appropriation	0	0		
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0		
Preferred dividend tax appropriation	0	0		
Total dividend tax appropriation	0	0		
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	14,96,86,610	8,22,04,805	0	0
Reserves at end of period	77,87,72,355	62,90,85,745	48,36,000	48,36,000
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0	0	0

## Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	14,96,86,610	8,25,84,805
Other additions to reserves	0	0
Total additions to reserves	14,96,86,610	8,25,84,805
Deductions to reserves [Abstract]		
Other utilisation of securities premium if permitted	0	0
Other deductions to reserves	0	3,80,000
Total deductions to reserves	0	3,80,000
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Interim dividend appropriation [Abstract]		
Interim equity dividend appropriation	0	0
Interim preferred dividend appropriation	0	0
Interim special dividend appropriation	0	0
Total interim dividend appropriation	0	0
Final dividend appropriation [Abstract]		
Final equity dividend appropriation	0	0
Final preferred dividend appropriation	0	0
Final special dividend appropriation	0	0
Total final dividend appropriation	0	0
Total dividend appropriation	0	0
Dividend tax appropriation [Abstract]		
Equity dividend tax appropriation	0	0
Preferred dividend tax appropriation	0	0
Total dividend tax appropriation	0	0
Other appropriations	0	0
Transfer to general reserve	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0
Appropriation towards bonus shares	0	0
Total changes in reserves	14,96,86,610	8,22,04,805
Reserves at end of period	77,39,36,355	62,42,49,745
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on reserves explanatory [TextBlock]		
Aggregate amount set aside or proposed to be set aside, to reserve	0	0
Aggregate amounts withdrawn from such reserves set aside	0	0
Share reserves joint ventures	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee 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 [LineItems]				
Borrowings	37,91,07,800	17,22,73,250	37,91,07,800	17,22,73,250
Nature of security [Abstract]				
Nature of security	Textual information (3) [See below]	Textual information (4) [See below]	Textual information (5) [See below]	Textual information (6) [See below]
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	PERSONAL GUARANTEE OF TWO DIRECTORS OF THE COMPANY	PERSONAL GUARANTEE OF TWO DIRECTORS OF THE COMPANY	PERSONAL GUARANTEE OF TWO DIRECTORS OF THE COMPANY	PERSONAL GUARANTEE OF TWO DIRECTORS OF THE COMPANY
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	A S PER AGREEMENT	A S PER AGREEMENT	A S PER AGREEMENT	A S PER AGREEMENT
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

## Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Deposits from directors [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured 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 [LineItems]				
Borrowings	0	0	16,48,701	22,89,605
Nature of security [Abstract]				
Nature of security			"Vehicle Loans from HDFC Bank and UCO Bank, are secured against hypothecation of specified vehicles. The rate of interest on the loans ranges from 8.00% to 10.00% per annum."	"Vehicle Loans from HDFC Bank and UCO Bank, are secured against hypothecation of specified vehicles. The rate of interest on the loans ranges from 8.00% to 10.00% per annum."
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured			The rate of interest on the loans ranges from 9.00% to 11%	The rate of interest on the loans ranges from 9.00% to 11%
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors			1	1
Aggregate amount of loans guaranteed by others			0	0
Terms of repayment of term loans and other loans	A S P E R A G R E E M E N T	A S P E R A G R E E M E N T	A S P E R A G R E E M E N T	A S P E R A G R E E M E N T
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

## Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans taken for fixed assets [Member]		Loans taken for vehicles [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 [LineItems]				
Borrowings	16,48,701	22,89,605	16,48,701	22,89,605
Nature of security [Abstract]				
Nature of security	"Vehicle Loans from HDFC Bank and UCO Bank, are secured against hypothecation of specified vehicles. The rate of interest on the loans ranges from 8.00% to 10.00% per annum."	"Vehicle Loans from HDFC Bank and UCO Bank, are secured against hypothecation of specified vehicles. The rate of interest on the loans ranges from 8.00% to 10.00% per annum."	"Vehicle Loans from HDFC Bank and UCO Bank, are secured against hypothecation of specified vehicles. The rate of interest on the loans ranges from 8.00% to 10.00% per annum."	"Vehicle Loans from HDFC Bank and UCO Bank, are secured against hypothecation of specified vehicles. The rate of interest on the loans ranges from 8.00% to 10.00% per annum."
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	The rate of interest on the loans ranges from 9.00% to 11%	The rate of interest on the loans ranges from 9.00% to 11%	The rate of interest on the loans ranges from 9.00% to 11%	The rate of interest on the loans ranges from 9.00% to 11%
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	1	1	1	1
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	AS PER AGREEMENT	AS PER AGREEMENT	AS PER AGREEMENT	AS PER AGREEMENT
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

## Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Working capital loans 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 [LineItems]		
Borrowings	24,72,36,376	21,06,94,418
Nature of security [Abstract]		
Nature of security	Textual information (7) [See below]	Textual information (8) [See below]
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	PERSONAL GUARANTEE OF TWO DIRECTORS OF THE COMPANY	PERSONAL GUARANTEE OF TWO DIRECTORS OF THE COMPANY
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0
Terms of repayment of term loans and other loans	AS PER AGREEMENT	AS PER AGREEMENT
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of notes on borrowings explanatory [TextBlock]		
Share long-term borrowings joint ventures	0	0
Share short-term borrowings joint ventures	0	0



## Textual information (3)

### Nature of security

Term Loans from State Bank of India and HDFC Bank Ltd., are secured by first charge, on pari-passu basis, on entire fixed assets of the Company including land & building, movable and immovable fixed assets (except vehicles hypothecated with other lenders), both present and future, of the Company. These said facilities are further secured by second charge, on pari-passu basis, on current assets i.e. stock of raw material, stock in process, finished goods, consumable stores & spares and book debts, both present & future, and personal guarantee of two Directors of the Company. The rate of interest on the loans ranges from 6.00% to 11.00% per annum.

## Textual information (4)

### Nature of security

Term Loans from State Bank of India and HDFC Bank Ltd., are secured by first charge, on pari-passu basis, on entire fixed assets of the Company including land & building, movable and immovable fixed assets (except vehicles hypothecated with other lenders), both present and future, of the Company. These said facilities are further secured by second charge, on pari-passu basis, on current assets i.e. stock of raw material, stock in process, finished goods, consumable stores & spares and book debts, both present & future, and personal guarantee of two Directors of the Company. The rate of interest on the loans ranges from 6.00% to 11.00% per annum.

## Textual information (5)

### Nature of security

Term Loans from State Bank of India and HDFC Bank Ltd., are secured by first charge, on pari-passu basis, on entire fixed assets of the Company including land & building, movable and immovable fixed assets (except vehicles hypothecated with other lenders), both present and future, of the Company. These said facilities are further secured by second charge, on pari-passu basis, on current assets i.e. stock of raw material, stock in process, finished goods, consumable stores & spares and book debts, both present & future, and personal guarantee of two Directors of the Company. The rate of interest on the loans ranges from 6.00% to 11.00% per annum.

## Textual information (6)

### Nature of security

Term Loans from State Bank of India and HDFC Bank Ltd., are secured by first charge, on pari-passu basis, on entire fixed assets of the Company including land & building, movable and immovable fixed assets (except vehicles hypothecated with other lenders), both present and future, of the Company. These said facilities are further secured by second charge, on pari-passu basis, on current assets i.e. stock of raw material, stock in process, finished goods, consumable stores & spares and book debts, both present & future, and personal guarantee of two Directors of the Company. The rate of interest on the loans ranges from 6.00% to 11.00% per annum.

## Textual information (7)

### Nature of security

Working Capital Loans from State Bank of India, HDFC Bank Ltd. and UCO Bank and Buyers' Credit from HDFC Bank, are secured by first charge, on pari-passu basis, on entire current assets i.e. stock of raw material, stock in process, finished goods, consumable stores & spares lying in the premises of the Company and elsewhere and book debts, bills whether documentary or clean, both present & future, of the Company. These said facilities are further secured by second charge, on pari-passu basis, on entire movable and immovable fixed assets of the Company (situated at Fatehpur, Distt. S.B.S. Nagar) and personal guarantee of two Directors of the Company.

## Textual information (8)

### Nature of security

Working Capital Loans from State Bank of India, HDFC Bank Ltd. and UCO Bank and Buyers' Credit from HDFC Bank, are secured by first charge, on pari-passu basis, on entire current assets i.e. stock of raw material, stock in process, finished goods, consumable stores & spares lying in the premises of the Company and elsewhere and book debts, bills whether documentary or clean, both present & future, of the Company. These said facilities are further secured by second charge, on pari-passu basis, on entire movable and immovable fixed assets of the Company (situated at Fatehpur, Distt. S.B.S. Nagar) and personal guarantee of two Directors of the Company.

**[201000] Notes - Tangible assets****Disclosure of tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	22,98,45,547	12,26,83,420	22,98,45,547	12,26,83,420		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-4,11,05,876	-3,56,46,662			4,11,05,876	3,56,46,662
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	17,82,927	98,38,775	17,82,927	98,38,775	0	0
Total disposals tangible assets	17,82,927	98,38,775	17,82,927	98,38,775	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-22,45,436	42,42,268	-41,30,000	-40,00,000	-18,84,564	-82,42,268
Total other adjustments tangible assets	-22,45,436	42,42,268	-41,30,000	-40,00,000	-18,84,564	-82,42,268
Total changes in tangible assets	18,47,11,308	8,14,40,251	22,39,32,620	10,88,44,645	3,92,21,312	2,74,04,394
Tangible assets at end of period	94,25,64,168	75,78,52,860	131,18,58,716	108,79,26,096	36,92,94,548	33,00,73,236

## Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	2,79,56,100	0	2,79,56,100		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	2,79,56,100	0	2,79,56,100	0	0
Tangible assets at end of period	5,05,58,192	5,05,58,192	5,05,58,192	5,05,58,192	0	0

## Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	2,79,56,100	0	2,79,56,100		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	2,79,56,100	0	2,79,56,100	0	0
Tangible assets at end of period	5,05,58,192	5,05,58,192	5,05,58,192	5,05,58,192	0	0

## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,05,32,126	1,81,26,731	2,05,32,126	1,81,26,731		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-52,33,223	-46,29,525			52,33,223	46,29,525
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	1,52,98,903	1,34,97,206	2,05,32,126	1,81,26,731	52,33,223	46,29,525
Tangible assets at end of period	14,87,10,154	13,34,11,251	18,53,70,105	16,48,37,979	3,66,59,951	3,14,26,728

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,05,32,126	1,81,26,731	2,05,32,126	1,81,26,731		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-52,33,223	-46,29,525			52,33,223	46,29,525
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	1,52,98,903	1,34,97,206	2,05,32,126	1,81,26,731	52,33,223	46,29,525
Tangible assets at end of period	14,87,10,154	13,34,11,251	18,53,70,105	16,48,37,979	3,66,59,951	3,14,26,728

## Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,05,32,126	1,81,26,731	2,05,32,126	1,81,26,731		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-52,33,223	-46,29,525			52,33,223	46,29,525
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	1,52,98,903	1,34,97,206	2,05,32,126	1,81,26,731	52,33,223	46,29,525
Tangible assets at end of period	14,87,10,154	13,34,11,251	18,53,70,105	16,48,37,979	3,66,59,951	3,14,26,728

## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	20,76,49,110	6,49,31,627	20,76,49,110	6,49,31,627		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3,22,37,511	-2,74,44,214			3,22,37,511	2,74,44,214
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-39,39,261	-38,73,334	-41,30,000	-40,00,000	-1,90,739	-1,26,666
Total other adjustments tangible assets	-39,39,261	-38,73,334	-41,30,000	-40,00,000	-1,90,739	-1,26,666
Total changes in tangible assets	17,14,72,338	3,36,14,079	20,35,19,110	6,09,31,627	3,20,46,772	2,73,17,548
Tangible assets at end of period	72,48,25,707	55,33,53,369	102,89,98,406	82,54,79,296	30,41,72,699	27,21,25,927



## Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	19,79,62,535	6,47,46,127	19,79,62,535	6,47,46,127		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-2,94,19,733	-2,54,30,581			2,94,19,733	2,54,30,581
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-39,39,261	-38,73,334	-41,30,000	-40,00,000	-1,90,739	-1,26,666
Total other adjustments tangible assets	-39,39,261	-38,73,334	-41,30,000	-40,00,000	-1,90,739	-1,26,666
Total changes in tangible assets	16,46,03,541	3,54,42,212	19,38,32,535	6,07,46,127	2,92,28,994	2,53,03,915
Tangible assets at end of period	71,10,89,109	54,64,85,568	98,86,19,182	79,47,86,647	27,75,30,073	24,83,01,079

## Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	19,79,62,535	6,47,46,127	19,79,62,535	6,47,46,127		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-2,94,19,733	-2,54,30,581			2,94,19,733	2,54,30,581
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-39,39,261	-38,73,334	-41,30,000	-40,00,000	-1,90,739	-1,26,666
Total other adjustments tangible assets	-39,39,261	-38,73,334	-41,30,000	-40,00,000	-1,90,739	-1,26,666
Total changes in tangible assets	16,46,03,541	3,54,42,212	19,38,32,535	6,07,46,127	2,92,28,994	2,53,03,915
Tangible assets at end of period	71,10,89,109	54,64,85,568	98,86,19,182	79,47,86,647	27,75,30,073	24,83,01,079

## Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	96,86,575	1,85,500	96,86,575	1,85,500		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-28,17,778	-20,13,633			28,17,778	20,13,633
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	68,68,797	-18,28,133	96,86,575	1,85,500	28,17,778	20,13,633
Tangible assets at end of period	1,37,36,598	68,67,801	4,03,79,224	3,06,92,649	2,66,42,626	2,38,24,848

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	96,86,575	1,85,500	96,86,575	1,85,500		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-28,17,778	-20,13,633			28,17,778	20,13,633
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	68,68,797	-18,28,133	96,86,575	1,85,500	28,17,778	20,13,633
Tangible assets at end of period	1,37,36,598	68,67,801	4,03,79,224	3,06,92,649	2,66,42,626	2,38,24,848

## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,98,540	1,73,758	1,98,540	1,73,758		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-4,32,454	-4,72,447			4,32,454	4,72,447
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	-1	0	0	0	1
Total other adjustments tangible assets	0	-1	0	0	0	1
Total changes in tangible assets	-2,33,914	-2,98,690	1,98,540	1,73,758	4,32,454	4,72,448
Tangible assets at end of period	21,66,904	24,00,818	60,99,143	59,00,603	39,32,239	34,99,785

## Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,98,540	1,73,758	1,98,540	1,73,758		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-4,32,454	-4,72,447			4,32,454	4,72,447
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	-1	0	0	0	1
Total other adjustments tangible assets	0	-1	0	0	0	1
Total changes in tangible assets	-2,33,914	-2,98,690	1,98,540	1,73,758	4,32,454	4,72,448
Tangible assets at end of period	21,66,904	24,00,818	60,99,143	59,00,603	39,32,239	34,99,785

## Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,60,000	1,08,68,310	7,60,000	1,08,68,310		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-27,73,861	-28,11,190			27,73,861	28,11,190
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	17,82,927	98,38,775	17,82,927	98,38,775	0	0
Total disposals tangible assets	17,82,927	98,38,775	17,82,927	98,38,775	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	16,93,825	81,15,603	0	0	-16,93,825	-81,15,603
Total other adjustments tangible assets	16,93,825	81,15,603	0	0	-16,93,825	-81,15,603
Total changes in tangible assets	-21,02,963	63,33,948	-10,22,927	10,29,535	10,80,036	-53,04,413
Tangible assets at end of period	1,48,04,254	1,69,07,217	3,01,02,745	3,11,25,672	1,52,98,491	1,42,18,455

## Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,60,000	1,08,68,310	7,60,000	1,08,68,310		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-27,73,861	-28,11,190			27,73,861	28,11,190
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	17,82,927	98,38,775	17,82,927	98,38,775	0	0
Total disposals tangible assets	17,82,927	98,38,775	17,82,927	98,38,775	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	16,93,825	81,15,603	0	0	-16,93,825	-81,15,603
Total other adjustments tangible assets	16,93,825	81,15,603	0	0	-16,93,825	-81,15,603
Total changes in tangible assets	-21,02,963	63,33,948	-10,22,927	10,29,535	10,80,036	-53,04,413
Tangible assets at end of period	1,48,04,254	1,69,07,217	3,01,02,745	3,11,25,672	1,52,98,491	1,42,18,455



## Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,60,000	1,08,68,310	7,60,000	1,08,68,310		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-27,73,861	-28,11,190			27,73,861	28,11,190
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	17,82,927	98,38,775	17,82,927	98,38,775	0	0
Total disposals tangible assets	17,82,927	98,38,775	17,82,927	98,38,775	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	16,93,825	81,15,603	0	0	-16,93,825	-81,15,603
Total other adjustments tangible assets	16,93,825	81,15,603	0	0	-16,93,825	-81,15,603
Total changes in tangible assets	-21,02,963	63,33,948	-10,22,927	10,29,535	10,80,036	-53,04,413
Tangible assets at end of period	1,48,04,254	1,69,07,217	3,01,02,745	3,11,25,672	1,52,98,491	1,42,18,455

## Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	95,500	1,36,007	95,500	1,36,007		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-88,572	-68,457			88,572	68,457
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	6,928	67,550	95,500	1,36,007	88,572	68,457
Tangible assets at end of period	4,53,885	4,46,957	52,52,323	51,56,823	47,98,438	47,09,866

## Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	95,500	1,36,007	95,500	1,36,007		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-88,572	-68,457			88,572	68,457
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	6,928	67,550	95,500	1,36,007	88,572	68,457
Tangible assets at end of period	4,53,885	4,46,957	52,52,323	51,56,823	47,98,438	47,09,866

## Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6,10,271	4,90,887	6,10,271	4,90,887		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3,40,255	-2,20,829			3,40,255	2,20,829
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	2,70,016	2,70,058	6,10,271	4,90,887	3,40,255	2,20,829
Tangible assets at end of period	10,45,072	7,75,056	54,77,802	48,67,531	44,32,730	40,92,475

## Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6,10,271	4,90,887	6,10,271	4,90,887		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3,40,255	-2,20,829			3,40,255	2,20,829
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	2,70,016	2,70,058	6,10,271	4,90,887	3,40,255	2,20,829
Tangible assets at end of period	10,45,072	7,75,056	54,77,802	48,67,531	44,32,730	40,92,475

## Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013
Description of justification for using higher rates of depreciation than prescribed rate	NA	NA	NA	NA	NA	NA
Explanation on revaluation of fixed assets [Abstract]						
Explanation of basis for revaluation on systematic basis	NIL	NIL	NIL	NIL	NIL	NIL
Explanation of revaluation methods tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Nature of indices used in revaluation	NIL	NIL	NIL	NIL	NIL	NIL
Year of appraisal made	NIL	NIL	NIL	NIL	NIL	NIL
Description of whether independent valuer was used for valuation of tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0
Tangible assets restrictions on title [Abstract]						
Description of existence of restrictions on title tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Tangible assets purchased on hire purchase	0	0	0	0	0	0
Tangible assets jointly owned by enterprise and accounted for on pro rata basis	0	0	0	0	0	0
Expenditure incurred on account of tangible assets in course of construction or acquisition	0	0	0	0	0	0
Share tangible assets joint ventures, net	0	0				

## Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]		Factory building [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013
Description of justification for using higher rates of depreciation than prescribed rate	NA	NA	NA	NA	NA	NA
Explanation on revaluation of fixed assets [Abstract]						
Explanation of basis for revaluation on systematic basis	NIL	NIL	NA	NA	NIL	NIL
Explanation of revaluation methods tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Nature of indices used in revaluation	NIL	NIL	NIL	NIL	NIL	NIL
Year of appraisal made	NIL	NIL	NIL	NIL	NIL	NIL
Description of whether independent valuer was used for valuation of tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0
Tangible assets restrictions on title [Abstract]						
Description of existence of restrictions on title tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Tangible assets purchased on hire purchase	0	0	0	0	0	0
Tangible assets jointly owned by enterprise and accounted for on pro rata basis	0	0	0	0	0	0
Expenditure incurred on account of tangible assets in course of construction or acquisition	0	0	0	0	0	0

## Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other building [Member]				Plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased 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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013
Description of justification for using higher rates of depreciation than prescribed rate	NA	NA	NA	NA	NA	NA
Explanation on revaluation of fixed assets [Abstract]						
Explanation of basis for revaluation on systematic basis	NA	NA	NA	NA	NIL	NIL
Explanation of revaluation methods tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Nature of indices used in revaluation	NIL	NIL	NIL	NIL	NIL	NIL
Year of appraisal made	NIL	NIL	NIL	NIL	NIL	NIL
Description of whether independent valuer was used for valuation of tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0
Tangible assets restrictions on title [Abstract]						
Description of existence of restrictions on title tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Tangible assets purchased on hire purchase	0	0	0	0	0	0
Tangible assets jointly owned by enterprise and accounted for on pro rata basis	0	0	0	0	0	0
Expenditure incurred on account of tangible assets in course of construction or acquisition	0	0	0	0	0	0



## Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory equipments [Member]				Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased 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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013
Description of justification for using higher rates of depreciation than prescribed rate	NA	NA	NA	NA	NA	NA
Explanation on revaluation of fixed assets [Abstract]						
Explanation of basis for revaluation on systematic basis	NIL	NIL	NIL	NIL	NIL	NIL
Explanation of revaluation methods tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Nature of indices used in revaluation	NIL	NIL	NIL	NIL	NIL	NIL
Year of appraisal made	NIL	NIL	NIL	NIL	NIL	NIL
Description of whether independent valuer was used for valuation of tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0
Tangible assets restrictions on title [Abstract]						
Description of existence of restrictions on title tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Tangible assets purchased on hire purchase	0	0	0	0	0	0
Tangible assets jointly owned by enterprise and accounted for on pro rata basis	0	0	0	0	0	0
Expenditure incurred on account of tangible assets in course of construction or acquisition	0	0	0	0	0	0

## Disclosure of additional information tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013
Description of justification for using higher rates of depreciation than prescribed rate	NA	NA	NA	NA	NA	NA
Explanation on revaluation of fixed assets [Abstract]						
Explanation of basis for revaluation on systematic basis	NIL	NIL	NIL	NIL	NIL	NIL
Explanation of revaluation methods tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Nature of indices used in revaluation	NIL	NIL	NIL	NIL	NIL	NIL
Year of appraisal made	NIL	NIL	NIL	NIL	NIL	NIL
Description of whether independent valuer was used for valuation of tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0
Tangible assets restrictions on title [Abstract]						
Description of existence of restrictions on title tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Tangible assets purchased on hire purchase	0	0	0	0	0	0
Tangible assets jointly owned by enterprise and accounted for on pro rata basis	0	0	0	0	0	0
Expenditure incurred on account of tangible assets in course of construction or acquisition	0	0	0	0	0	0

## Disclosure of additional information tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013
Description of justification for using higher rates of depreciation than prescribed rate	NA	NA	NA	NA	NA	NA
Explanation on revaluation of fixed assets [Abstract]						
Explanation of basis for revaluation on systematic basis	NIL	NIL	NIL	NIL	NIL	NIL
Explanation of revaluation methods tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Nature of indices used in revaluation	NIL	NIL	NIL	NIL	NIL	NIL
Year of appraisal made	NIL	NIL	NIL	NIL	NIL	NIL
Description of whether independent valuer was used for valuation of tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0
Tangible assets restrictions on title [Abstract]						
Description of existence of restrictions on title tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Tangible assets purchased on hire purchase	0	0	0	0	0	0
Tangible assets jointly owned by enterprise and accounted for on pro rata basis	0	0	0	0	0	0
Expenditure incurred on account of tangible assets in course of construction or acquisition	0	0	0	0	0	0

## Disclosure of additional information tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]				Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased 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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013
Description of justification for using higher rates of depreciation than prescribed rate	NA	NA	NA	NA	NA	NA
Explanation on revaluation of fixed assets [Abstract]						
Explanation of basis for revaluation on systematic basis	NIL	NIL	NIL	NIL	NIL	NIL
Explanation of revaluation methods tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Nature of indices used in revaluation	NIL	NIL	NIL	NIL	NIL	NIL
Year of appraisal made	NIL	NIL	NIL	NIL	NIL	NIL
Description of whether independent valuer was used for valuation of tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0
Tangible assets restrictions on title [Abstract]						
Description of existence of restrictions on title tangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Tangible assets purchased on hire purchase	0	0	0	0	0	0
Tangible assets jointly owned by enterprise and accounted for on pro rata basis	0	0	0	0	0	0
Expenditure incurred on account of tangible assets in course of construction or acquisition	0	0	0	0	0	0

## Disclosure of additional information tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	SLM	SLM
Useful lives or depreciation rates tangible assets	in accordance with Schedule II of the Companies Act, 2013	in accordance with Schedule II of the Companies Act, 2013
Description of justification for using higher rates of depreciation than prescribed rate	NA	NA
Explanation on revaluation of fixed assets [Abstract]		
Explanation of basis for revaluation on systematic basis	NIL	NIL
Explanation of revaluation methods tangible assets	NIL	NIL
Nature of indices used in revaluation	NIL	NIL
Year of appraisal made	NIL	NIL
Description of whether independent valuer was used for valuation of tangible assets	NIL	NIL
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0
Tangible assets carrying amount of assets retired from active use	0	0
Tangible assets restrictions on title [Abstract]		
Description of existence of restrictions on title tangible assets	NIL	NIL
Tangible assets purchased on hire purchase	0	0
Tangible assets jointly owned by enterprise and accounted for on pro rata basis	0	0
Expenditure incurred on account of tangible assets in course of construction or acquisition	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on tangible assets explanatory [TextBlock]		
Share tangible assets joint ventures, net	0	0

**[201100] Notes - Intangible assets****Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	1,52,500	0	1,52,500		
Additions other than through business combinations intangible assets	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	1,52,500	0	1,52,500		
Amortization intangible assets	-61,842	-66,529			61,842	66,529
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	0
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-61,842	85,971	0	1,52,500	61,842	66,529
Intangible assets at end of period	1,27,454	1,89,296	14,96,573	14,96,573	13,69,119	13,07,277

## Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	1,52,500	0	1,52,500		
Additions other than through business combinations intangible assets	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	1,52,500	0	1,52,500		
Amortization intangible assets	-61,842	-66,529			61,842	66,529
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	0
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-61,842	85,971	0	1,52,500	61,842	66,529
Intangible assets at end of period	1,27,454	1,89,296	14,96,573	14,96,573	13,69,119	13,07,277

## Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	1,52,500	0	1,52,500		
Additions other than through business combinations intangible assets	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	1,52,500	0	1,52,500		
Amortization intangible assets	-61,842	-66,529			61,842	66,529
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	0
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-61,842	85,971	0	1,52,500	61,842	66,529
Intangible assets at end of period	1,27,454	1,89,296	14,96,573	14,96,573	13,69,119	13,07,277



## Disclosure of additional information intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	5 years	5 years	5 years	5 years	5 years	5 years
Description of amortization method used	SLM	SLM	SLM	SLM	SLM	SLM
Description of reasons for presumption of useful life of intangible assets for more than 10 years	NIL	NIL	NIL	NIL	NIL	NIL
Description of factors that played significant role in determining useful life of more than 10 years	NIL	NIL	NIL	NIL	NIL	NIL
Intangible assets restrictions on title [Abstract]						
Carrying amount of intangible assets restrictions on title	0	0	0	0	0	0
Description of existence of restrictions on title intangible assets	NIL	NIL	NIL	NIL	NIL	NIL
Carrying amount of intangible assets pledged as security	0	0	0	0	0	0
Contractual commitments for acquisition of intangible assets	0	0	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on intangible assets explanatory [TextBlock]		
Aggregate amount of research and development expenditure recognised as expense	0	0
Share intangible assets joint ventures, net	0	0

**[200600] Notes - Subclassification and notes on liabilities and assets****Classification of long-term trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Long-term trade receivables [Abstract]				
Long-term trade receivables [LineItems]				
Breakup of long-term trade receivables [Abstract]				
Long-term trade receivables, gross	0	0	0	0
Allowances for bad and doubtful debts	0	0	0	0
Total long-term trade receivables	0	0	0	0
Details of long-term trade receivables due by directors, other officers or others [Abstract]				
Long-term trade receivables due by directors			0	0
Long-term trade receivables due by other officers			0	0
Long-term trade receivables due by others			0	0
Total long-term trade receivables due by directors, other officers or others			0	0
Details of long-term trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Long-term trade receivables due by firms in which any director is partner			0	0
Long-term trade receivables due by private companies in which any director is director			0	0
Long-term trade receivables due by private companies in which any director is member			0	0
Total long-term trade receivables due by firms or companies in which any director is partner or director			0	0
Share long-term trade receivables joint ventures	0	0		

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [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]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	23,00,21,620	22,14,93,030	14,51,47,780	6,93,49,650
Goods in transit	0	0	0	0
Mode of valuation	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above

## Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Work-in-progress [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]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	2,75,17,160	3,91,50,130	3,27,51,810	8,39,81,940
Goods in transit	0	0	0	0
Mode of valuation	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above

## Classification of inventories [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stores and spares [Member]		Other inventories [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]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	2,07,74,620	2,44,35,080	38,30,250	45,76,230
Goods in transit	0	0	0	0
Mode of valuation	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above
Nature of other inventories			PACKING MATERIAL	PACKING MATERIAL

## Classification of inventories [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Waste [Member]		Other inventories, others [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]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	18,29,880	20,00,520	20,00,370	25,75,710
Goods in transit	0	0	0	0
Mode of valuation	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above	Mentioned in inventory cost formula used as above
Nature of other inventories	CUTTING	CUTTING	PACKING MATERIAL	PACKING MATERIAL

## Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	3,45,93,217	2,94,52,797	0	0
Provision leave encashment	2,08,03,411	1,83,04,580	0	0
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	5,53,96,628	4,77,57,377	0	0
Provision for corporate tax [Abstract]				
Provision for current tax	0	0	4,42,59,560	2,38,28,030
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	4,42,59,560	2,38,28,030
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity interim dividend	0	0	0	0
Provision for proposed equity final dividend	0	0	0	0
Provision for proposed equity special dividend	0	0	0	0
Total provision for proposed equity dividend	0	0	0	0
Provision for proposed preference dividend [Abstract]				
Provision for proposed preference interim dividend	0	0	0	0
Provision for proposed preference final dividend	0	0	0	0
Provision for proposed preference special dividend	0	0	0	0
Total provision for proposed preference dividend	0	0	0	0
Total provision for proposed dividend	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	5,53,96,628	4,77,57,377	4,42,59,560	2,38,28,030

**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Capital advances [Member]		MAT credit entitlement [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	13,33,98,455	54,46,920	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	13,33,98,455	54,46,920	0	0
Details of loans and advances to related parties	NIL	NIL	NIL	NIL
Nature of other loans and advances	NIL	NIL	NIL	NIL
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

## Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Deposits with statutory authorities [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,51,61,325	1,40,92,725	1,40,30,042	60,21,234
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,51,61,325	1,40,92,725	1,40,30,042	60,21,234
Details of loans and advances to related parties	NIL	NIL	NIL	NIL
Nature of other loans and advances	NIL	NIL	NIL	NIL
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given employees [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	79,580	1,14,500	9,18,303	5,11,295
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	79,580	1,14,500	9,18,303	5,11,295
Details of loans and advances to related parties	NIL	NIL	NIL	NIL
Nature of other loans and advances	NIL	NIL	NIL	NIL
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

## Loans and advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Advance tax [Member]		Other advance taxes [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	4,19,13,230	3,07,65,109	4,19,13,230	3,07,65,109
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	4,19,13,230	3,07,65,109	4,19,13,230	3,07,65,109
Details of loans and advances to related parties	NIL	NIL	NIL	NIL
Nature of other loans and advances	NIL	NIL	Balances with Excise and Taxation authorities and with Excise and Custom Authorities	Balances with Excise and Taxation authorities and with Excise and Custom Authorities
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



## Loans and advances [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Deposits with statutory authorities [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,64,31,938	66,40,474	0	30,00,000
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,64,31,938	66,40,474	0	30,00,000
Details of loans and advances to related parties	NIL	NIL	NIL	NIL
Nature of other loans and advances	NIL	NIL	FOR CSR CONTRIBUTION	FOR CSR CONTRIBUTION
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

## Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	46,27,79,904	41,21,15,456	46,27,79,904	41,21,15,456
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	46,27,79,904	41,21,15,456	46,27,79,904	41,21,15,456
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Gross amount due to customers for contract work, non-current	0	0
Others long-term, others	0	0
Total others, long-term	0	0
Total other long-term liabilities	0	0
Share other long-term liabilities joint ventures	0	0
Disclosure of notes on provisions explanatory [TextBlock]		
Share provisions joint ventures	0	0
Current maturities of long-term debt	8,95,01,966	6,29,89,280
Current maturities of finance lease obligations	0	0
Interest accrued but not due on borrowings	4,88,478	12,41,709
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Income received in advance	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Withholding taxes payable	0	0
Service tax payable	0	0
VAT payable	0	0
Excise duty payable	0	0
Taxes payable current tax	0	0
Taxes payable wealth tax	0	0
Taxes payable sales tax	0	0
Taxes payable other tax	3,16,71,132	3,18,93,362
Accrued expenses payable	0	0
Security deposits refundable, current	0	0
Customer deposits refundable, current	0	0
Other deposits refundable, current	0	0
Total deposits refundable current	0	0
Gross amount due to customers for contract work, current	0	0
Public deposit payable, current	0	0
Total other payables, current	3,16,71,132	3,18,93,362
Derivative liabilities	0	0
Advance received against contracts	0	0
Advance received from customers	3,04,51,999	3,17,81,409
Other advance received	0	0
Bills payable acceptances	0	0
Retention money payable	0	0
Accrued salary payable	0	0
Accrued payroll liabilities, other	0	0
Short-term employee related liabilities	0	0
Contribution to provident fund scheme	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	11,55,25,663	3,29,84,014
Total other current liabilities	26,76,39,238	16,08,89,774
Share other current liabilities joint ventures	0	0
Share long-term loans and advances joint ventures	0	0
Share short-term loans and advances joint ventures	0	0
Share long-term trade receivables joint ventures	0	0
Gross amount due from customers for contract work, non-current	0	0
Other non-current assets, others	11,52,000	14,40,000
Total other non-current assets	11,52,000	14,40,000
Nature of other non-current assets, others	Advances for Water and Air Pollution	Advances for Water and Air Pollution
Share other non-current assets joint ventures	0	0
Inventory cost formula used	Textual information (9) [See below]	Textual information (10) [See below]

Share inventories joint ventures	0	0
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Share trade receivables joint ventures	0	0
Fixed deposits with banks	0	0
Other deposits with banks	0	0
Deposit repayment reserve account with banks	0	0
Other balances with banks	11,58,19,740	39,10,821
Total balance with banks	11,58,19,740	39,10,821
Cheques, drafts on hand	0	0
Cash on hand	60,87,558	91,48,821
Others	0	0
Total cash and cash equivalents	12,19,07,298	1,30,59,642
Other bank balances	3,13,73,215	1,66,88,305
Total cash and bank balances	15,32,80,513	2,97,47,947
Nature of other cash and cash equivalents	Other Bank balances are held as margin money pledged as security for letter of credit	Other Bank balances are held as margin money pledged as security for letter of credit
Earmarked balances with banks	0	0
Balances held with banks to extent held as margin money	0	1,38,69,465
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	1,38,69,465
Bank deposits with more than twelve months maturity	0	0
Share cash and cash equivalents joint ventures	0	0
Unbilled revenue	0	0
Unamortised premium of forward contracts	0	0
Other unamortised expenses	0	0
Gross amount due from customers for contract work, current	0	0
Dividend receivable, subsidiaries	0	0
Dividend receivable, others	0	0
Total dividend receivable	0	0
Interest receivable	0	0
Derivative assets	0	0
Tangible assets held for sale	0	0
Other current assets, others	81,53,556	14,95,747
Total other current assets	81,53,556	14,95,747
Nature of other current assets	AMOUNT RECOVERABLE	AMOUNT RECOVERABLE
Share other current assets joint ventures	0	0

## Textual information (9)

### Inventory cost formula used

- Raw Material (on Fifo Method) & Stores & Spares/Scrap etc. have been valued at cost or marketprice whichever is lower.- Work in-Progress include cost of material and proportionate cost of conversion.- Finished Goods have been valued at cost.

## Textual information (10)

### Inventory cost formula used

- Raw Material (on Fifo Method) & Stores & Spares/Scrap etc. have been valued at cost or marketprice whichever is lower.- Work in-Progress include cost of material and proportionate cost of conversion.- Finished Goods have been valued at cost.

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Claims against company not acknowledged as debt	0	0
Guarantees	0	0
Other money for which company is contingently liable	0	0
Total contingent liabilities	0	0
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Uncalled liability on shares and other investments partly paid	0	0
Other commitments	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Percentage of proposed dividend	0.00%	0.00%
Outstanding unutilised amounts received in respect of issue of securities for specific purpose	0	0
Amount of unutilised amounts invested	0	0
Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee having share capital	0	0
Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee not having share capital	0	0
Financial effect of deviation from accounting standards balance sheet	0	0
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
Number of shareholders promoters	2	2
Number of shareholders public	16,488	16,506
Total number of shareholders promoters and public	16,490	16,508
Amount of provisions to be made on account of income reversal and non-performing assets remaining unrealised	0	0
Cumulative amount provided till previous year	0	0
Amount provided in current year	0	0
Balance amount to be provided	0	0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
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
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	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
Amount of sweat equity shares issued	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	81,91,44,255	66,94,57,645
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
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
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0
Number of shareholders to whom shares are allotted under private placement during period	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (11) [See below]	Textual information (12) [See below]
Changes in accounting estimate and accounting policy explanatory [TextBlock]		
Amount of changes in accounting estimate having material effect in current period	0	0
Amount of changes in accounting estimate having material effect in subsequent period	0	0

## Textual information (11)

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

HEALTHCAPS INDIA LIMITED

NOTE '3' : Significant Accounting Policies

(Forming part of Accounts)

FOR THE YEAR ENDED 31st MARCH, 2021

#### 3.1. Basis of Accounting

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India under the historical convention on accrual basis. These financial statements have been prepared to comply, in all material aspects, with the accounting standards as prescribed under Section 133 of the Companies Act, 2013 and the presentation requirements as prescribed by the Schedule III of the Companies Act, 2013 to the extent applicable.

#### 3.2. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires that management makes estimates and assumptions that affect the reported amounts of income and expenses of the year, the reported balance of assets and liabilities and the disclosure relating to contingent liabilities as at the date of the financial statements. These estimates are based upon management's best knowledge of current events and actions. The difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

#### 3.3. Property, Plant & Equipment

##### - Tangible Assets

Tangible Assets are stated at cost of acquisition or construction less accumulated depreciation and impairment of assets, if any.

The cost comprises purchase price, borrowing costs if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use and net of Cenvat/VAT availed.

##### - Intangible Assets

Intangible Assets are stated at cost less accumulated amortisation.

##### - Capital Work-in-Progress

Expenses incurred during construction/installation period are included under capital work-in-progress and allocated to relevant fixed assets in the ratio of cost of the respective assets on completion of construction/installation/fabrication.

### 3.4 Depreciation/Amortisation

- Depreciation on tangible assets is provided on straight line method over the useful life of assets assigned to each asset in accordance with Schedule II of the Companies Act, 2013.
- Residual value of assets is considered at 5% of the original cost of the assets.
- Depreciation on additions to fixed assets is calculated on month-end balances.
- Depreciation on assets sold & scrapped, during the year, is provided upto the month in which such fixed assets are sold or scrapped.
- Intangible Assets have been amortised on straight line method pro-rata on month end balances over a period of five years in accordance with Accounting Standard -26 "Intangible Assets".

### 3.5. Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An asset is treated as impaired when the carrying cost of the assets exceeds its recoverable value. An impairment loss, if any, is charged to the Statement of Profit & Loss in the year in which an asset is identified as impaired. Reversal of impairment losses recognised in prior years is recorded when there is an indication that the impairment losses recognised for the assets no longer exist or have decreased.

### 3.6. Valuation of Inventories

- Raw Material (on Fifo Method) & Stores & Spares/Scrap etc. have been valued at cost or market price, whichever is lower.
- Work in-Progress include cost of material and proportionate cost of conversion.
- Finished Goods have been valued at cost.

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### 3.7. Goods and Services Tax

-GST on capital goods is credited to respective assets.

-GST on purchase of raw material and other material is deducted from the cost of such material.

-GST on input service is credited to respective expense.

### 3.8. Capital Subsidy

Government grants are deducted from the value of the concerned asset if the grant is specifically received for the purchase, construction or acquisition of the asset. However, if it is received as a contribution towards the total investment or by way of contribution to its capital outlay and no repayment is ordinarily required to be made, such grants are treated as Capital Reserves.

### 3.9. Revenue Recognition

- Revenue from sale of products is recognised on transfer of all significant risk and rewards of ownership to the buyer which coincides with the dispatch of goods from factory premises and is recognised on accrual basis. The sales are recorded at invoice value net of rebate/trade discounts, goods & services tax and returns.

- Interest income is recognised on an accrual basis on time proportion method, taking into account the amount outstanding and the rate applicable.

- Export benefits are recognised on receipt basis.

- Insurance and other claims are accounted for on settlement of claims/on receipt.

- Sales are shown net of taxes, as applicable.

### 3.10. Employee Benefits

#### a) Short-term Employee Benefits:

Bonus is accounted for on accrual basis.

b) Post-Employment Benefits

(i) Defined Contribution Plans

Contributions, as required under the Statute/Rule, made to Employees State Insurance & Provident Fund, are charged to Statement of Profit & Loss of the year when the contributions to the respective funds are due.

(ii) Defined Benefit Plans

- The Company provides for Gratuity obligations through a defined benefit retirement plan (the 'Gratuity Plan') covering all employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement/termination of employment or death of an employee during service, based on the respective employees' salary and years of employment with the Company. The Company provides for its liability under the Gratuity Plan based on actuarial valuation.

- The Company has taken Group Gratuity Scheme from Life Insurance Corporation of India under the specified provisions of the Income Tax Act, 1961.

c) Other Long-term Employee Benefits

Leave Encashment, on the basis of actual computation, is accounted for on accrual basis, during the tenure of employment the payment in respect thereof is made by the Company from its own funds as per the past practice consistently followed by the Company.

d) Termination Benefits

Termination benefits are recognised as an expense as and when incurred.

3.11. Foreign Currency Transactions

- The Company accounts for the effects of difference in foreign exchange rates in accordance with Accounting Standard 11 notified by Companies (Accounting Standards) Rules, 2006 under Section 133 of the Companies Act, 2013.

- Foreign currency transactions are recorded using the exchange rate prevailing on the date of transaction. Exchange differences arising on foreign currency transactions settled during the year are recognised in the Statement of Profit & Loss.

- Monetary assets and liabilities denominated in foreign currency are restated at the exchange rate prevailing at the year end. The resultant differences are recognised in the Statement of Profit & Loss.

- Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are recorded at the exchange rate prevalent at the date of transaction. Gains or Losses arising on settlement of such transactions are adjusted against cost of assets.

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### 3.12. Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets to the extent that they relate to the period till such assets are ready to use. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit & Loss.

### 3.13. Forward and Options Contracts in Foreign Currency

The premium or discount arising at the inception of forward exchange contracts is amortised as expense or income over the life of the contract. Exchange differences on such contracts are recognised in the Statement of Profit & Loss in the year in which the exchange rates change. Any profit or loss arising on cancellation or renewal of forward exchange contract is recognised as income or expense for the year.

Gain or Loss on contracts relating to acquisition of imported fixed assets is adjusted to the carrying cost of fixed assets.

### 3.14. Operating Lease

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. Operating lease charges are recognised as an expense in the Statement of Profit & Loss on a straight line basis.

### 3.15. Research and Development Expenditure

Revenue expenditure on research and development is charged to Statement of Profit & Loss, in the year in which it is incurred. Capital expenditure on research and development is included as part of fixed assets and depreciated on the same basis as other fixed assets.

### 3.16. Taxes on Income

- Current Tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961.

- Deferred tax is recognised, subject to the consideration of prudence in respect of deferred tax assets, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

- Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off assets against liabilities.

## 3.17. Earnings Per Share (EPS)

- Annualised basic earnings per equity share is arrived at based on net profit/(loss) attributable to equity shareholders to the basic weighted average number of equity shares outstanding.

- Annualised diluted earnings per equity share is arrived at based on adjusted net profit/(loss) attributable to equity shareholders to the adjusted weighted average number of equity shares outstanding, for the effects of all dilutive potential equity shares; except where the results are anti-dilutive. At present the Company does not have any dilutive potential equity shares.

## 3.18. Cash Flow Statement

-The Cash Flow Statement is prepared by the indirect method set out in Accounting Standard (AS) 3 on Cash Flow Statements and presents the cash flows by operating, investing and financing activities of the Company.

- Cash and cash equivalents presented in the Cash Flow Statement consists of cash in hand, cheques & drafts in hand and balances in current account/flexi deposit.

## 3.19. Contingencies and Provisions

A provision is recognised when the Company has a present obligation as a result of past events. It is probable that an outflow of resources embodying economic benefit will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimate of the expenditure required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

A Contingent Liability is disclosed, unless the possibility of an outflow of resources embodying the economic benefit is remote.

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NOTE 4 : OTHER Notes to Accounts

(Forming part of Accounts)

FOR THE YEAR ENDED 31st MARCH, 2021

## 4.1. Contingent Liabilities &amp; Commitments:

a) Estimated amount of contracts remaining to be executed and not provided for in the books of account - Nil (previous year - Nil).

## b) Contingent Liabilities:

- Claims against Company not acknowledged as debt - Nil (previous year - ` Nil).

-Letter of Credit opened by HDFC Bank for purchase of Raw Material - ` 27,112,044/- [Domestic - ` 20,496,621/-, Foreign - ` 6,615,423/- (USD - 90,000)] (previous year - ` 48,700,224/-).

Fixed Deposits (Margin Money - ` 14,474,583/- inclusive of interest accrued & due) against the HDFC Bank. Letter of Credit have been pledged with

- Letter of Credit opened by UCO Bank for purchase of Capital Goods - ` 6,615,423/- (USD - 90,000)] (previous year - Nil).

Fixed Deposits (Margin Money - ` 7,039,045/- inclusive of interest accrued & due) against the UCO Bank. Letter of Credit have been pledged with

- Liabilities in respect of Income Tax, Goods & Services Tax, Custom Duty and other material statutory dues have been accounted for on the basis of respective returns filed with the relevant authorities.

-Additional demand, if any, on account of statutory dues, arising at the time of assessment will be accounted for in the year in which assessment is completed.

## 4.2. Reserves &amp; Surplus:

- Capital Reserve ( ` 4,836,000/-) include:

Central Investment Subsidy ( ` 1,500,000/-).

## 4.3. Long-term Borrowings:

Secured

Term Loans:

From : State Bank of India (Account No. I - ` 81,400,000/-), is repayable in 25 quarterly installments:

3 quarterly installments of ` 1,500,000/- each w.e.f. September, 2015 to March, 2016.

21 quarterly installments of ` 3,500,000/- each w.e.f. April, 2016 to June, 2021.

1 quarterly installment of ` 3,400,000/- due & payable in September, 2021.

From : State Bank of India (Account No. II - ` 74,000,000/-), is repayable in 81 monthly installments:

9 monthly installments of ` 500,000/- each w.e.f. July, 2017 to March, 2018.

24 monthly installments of ` 700,000/- each w.e.f. April, 2018 to March, 2020.

24 monthly installments of ` 900,000/- each w.e.f. April, 2020 to March, 2022.

12 monthly installments of ` 1,200,000/- each w.e.f. April, 2022 to March, 2023.

11 monthly installments of ` 1,400,000/- each w.e.f. April, 2023 to February, 2024.

1 monthly installment of ` 1,300,000/- due & payable in March, 2024.

From : State Bank of India (Account No. III - ` 2,000,000/-), is repayable in 18 monthly installments of ` 111,111/- each w.e.f. Nov., 2020 to Apr., 2022.

From : State Bank of India (Account No. IV - ` 75,000,000/-), is repayable in 120 monthly installments of ` 625,000/- each w.e.f. Apr., 2021 to Mar., 2031.

From : HDFC Bank (Account No. I - ` 125,000,000/-), is repayable in 24 quarterly installments:

23 quarterly instalments of ` 5,208,000/- each w.e.f. December, 2018 to June, 2024.

1 monthly installment of ` 5,216,000/- due & payable in September, 2024.

From : HDFC Bank (Account No. II - ` 97,500,000/-), is repayable in 24 quarterly instalments of ` 4,062,500/- each w.e.f. December, 2019 to September, 2025.

From : HDFC Bank (Account No. III - ` 63,000,000/-), is repayable in 66 monthly instalments of ` 953,817/- each w.e.f. Jul., 2021 to Dec., 2026.

From : UCO Bank (Account No. I - ` 6,000,000/-), is repayable in 18 monthly instalments of ` 333,333/- each w.e.f. Nov., 2020 to Apr., 2022.

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From : UCO Bank (Account No. III - ` 82,500,000/-), is repayable in 72 monthly installments:

69 monthly installments of ` 1,150,000/- each w.e.f. Aug., 2021 to Apr., 2027.

03 monthly installments of ` 1,050,000/- each w.e.f. May, 2027 to July, 2027.

-Interest on Term Loans is payable on monthly basis.

Working Capital Term Loans:

From : State Bank of India (Account No. V - ` 19,500,000/-), is repayable in 36 monthly installments of ` 541,667/- each w.e.f. Mar., 2022 to Feb., 2025.

From : HDFC Bank (Account No. IV - ` 55,000,000/-), is repayable in 36 monthly instalments of ` 1,527,778/- each w.e.f. Apr., 2022 to Mar., 2025.

From : UCO Bank (Account No. II - ` 10,700,000/-), is repayable in 36 monthly instalments of ` 297,222/- each w.e.f. Sep., 2021 to Aug., 2024.

-Interest on Working Capital Term Loans is payable on monthly basis.

4.4. a) In the opinion of the Directors, "Current Assets" and "Loans & Advances" are approximately of the value stated in the Balance sheet, if realized in the ordinary course of business and to the best of their knowledge provisions for all the known liabilities have been made and, as certified, all the contractual and statutory obligations have been duly complied with.

b) Party balances have been incorporated in the financial statements at the value as per the books of account & are considered hopeful of recovery/good for payment.

4.5. Other Current Liabilities ( ` 267,639,238/-):

Advance from Customers ( ` 30,451,999/-); supplies/services will be effected/rendered in the ensuing year and accordingly party accounts updated/adjusted

4.6. Segment Reporting (AS-17):

Since, the Company primarily operates in one segment (manufacturing of single product i.e. Empty Capsules) - therefore segment reporting as required under Accounting Standard -17 is not applicable; there is no reportable geographical segment either.

4.7. Related Party Disclosures (AS-18):

Related parties & their relationship and related parties transactions - As per Annexure - (A).

4.8. Earnings Per Share (AS-20):	Year ended	Year ended
	31st March, 2021	31st March, 2020

Numerator

Net Profit

attributable to Equity shareholders	` 149,686,610	` 82,584,805
-------------------------------------	---------------	--------------

Denominator

Weighted Average Number of



Equity shares outstanding	No.'s 4,037,190	No.'s 4,037,190
---------------------------	-----------------	-----------------

Nominal		
---------	--	--

Value per Equity share	₹	10	₹	10
------------------------	---	----	---	----

Earnings per Equity share		
---------------------------	--	--

-Basic & Diluted	₹	37.08	₹	20.46
------------------	---	-------	---	-------

#### 4.9. Deferred Tax Assets & Liabilities (AS-22):

The major components of Deferred Tax Asset and Deferred Tax Liability - arising out of timing differences are:

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Particulars	Amount	Total
-------------	--------	-------

## a) Timing Difference (Liability)

## Depreciation:

-As per Income Tax Act, 1961	79,891,016		
-As per Financial Statements	41,167,718	38,723,298	

## Expenses:

u/s 35DDA of the Income Tax Act, 1961

Salaries &amp; Allowances

-Voluntary Retirement Compensation

(i.e. 1/5 of ₹ 679,000/-)	135,800		
(i.e. 1/5 of ₹ 400,000/-)	80,000	215,800	

u/s 43B of the Income Tax Act, 1961:

(paid during the year)

-Gratuity	1,981,947		
-Bonus	3,860,516		
-Leave Encashment	986,965	6,829,428	45,768,526

## b) Timing Difference (Asset)

## Expenses:

u/s 43B of the Income Tax Act, 1961

(Not paid till date)

-Gratuity	7,122,367	
-Bonus	4,257,681	
-Leave Encashment	3,485,796	14,865,844

Net Timing Difference (Liability)	30,902,682	
-----------------------------------	------------	--

Tax on Net Timing Difference (Liability)

(@ 25.1680%)	7,777,587	
--------------	-----------	--

Or say	7,777,590	
--------	-----------	--

Add : Opening Balance	84,628,096	
-----------------------	------------	--

Deferred Tax Liability (Net)	Total `	92,405,686
------------------------------	---------	------------

4.10. a) Exceptional items ( ₹ 1,706,011/-) represent:

-Loss on sale of Plant & Machinery (net - ₹ 1,696,275/-) [i.e. difference between sale proceeds of Plant & Machinery - ₹ 2,242,986/- less W.D.V. of Plant & Machinery - ₹ 3,939,261/- (cost of Plant & Machinery - ₹ 4,130,000/- less accumulated depreciation - ₹ 190,739/-)] AND

Loss on sale of Vehicles ( ₹ 9,736/-) [i.e. difference between sale proceeds of Vehicles - ₹ 79,366/- less W.D.V. of Vehicles - ₹ 89,102/- (cost of Vehicles - ₹ 1,782,927/- less accumulated depreciation - ₹ 1,693,824/-)].

b) Property, Plant & Equipment:

-Capital Work-in-Progress ( ₹ 47,319,078/-) represent:

Building (under-construction - ₹ 11,466,716/-) and Plant & Machinery (under installation - ₹ 35,852,362/-); the said amount will be capitalised to respective assets, on completion of construction/installation of Plant & Machinery.

Bank Charges & Interest ( ₹ 461,507/-), in accordance with the provisions of Section 36(1)(iii) of the Income Tax Act, 1961 and Accounting Standard-16 (Borrowing Costs) as notified under the Companies (AS) Rules, 2006, has been capitalised to Capital Work-in-Progress on additions made during the financial year 2020-2021.

c) Trade Receivables ( ₹ 462,779,904/-) include:

₹ 153,214,557/- and ₹ 99,228,020/- due from Alfa Caps LLC. and Healthcaps Europe Ltd. (Foreign Companies in which relative of Directors is interested), against sales effected in the ordinary course of business at Arm's Length price.

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4.11. Taxes:

a) Section 115BAA has been inserted in the Income Tax Act, 1961 to give benefit of reduced Corporate Tax rate for the Domestic Companies w.e.f. financial year 2019-2020.

b) A Domestic Company which exercises the option for availing benefit of lower tax rate under Section 115BAA of the Income Tax Act, 1961, will not be allowed to claim set-off of brought forward loss on account of Additional Depreciation and will not be eligible for brought forward Minimum Alternate Tax (MAT) credit in subsequent years.

(refer Central Board of Direct Taxes (CBDT) Circular No. 29/2019 , dated 02nd October, 2019)

c) Keeping in view the provisions specified u/s 115BAA, the management of the Company had decided to avail the benefit of concessional rate of Income Tax[i.e. @ 25.1680% (Base rate @ 22% plus Surcharge @ 10% plus Cess @ 4%)], hence, the Company will not be:

- required to pay Minimum alternate Tax (MAT) u/s 115JB of the Income Tax Act, 1961, and
- eligible to claim Additional Depreciation u/s 32(1) of the Income Tax Act, 1961.

#### 4.12. Impairment of Assets (AS-28):

During the year, the Company has undertaken a review of all the fixed assets in line with the requirements of AS-28 on "Impairment of Assets" as notified by Companies (Accounting Standards) Rules, 2006 under Section 133 of the Companies Act, 2013, based on such review, no provision for impairment is required to be recognised for the year.

#### 4.13. Corporate Social Responsibility

CSR Expenses - ` 3,000,000/- [refer Note no. 2.7 (Other Expenses)] comprise of:

P Particulars	Amount ( ` )
2% of the average profit of three preceding financial years i.e. 2017-2018, 2018-2019 and 2019-2020.	- 2,414,097
Excess amount deposited over & above the required contribution ( i.e. ` 3,000,000/- less ` 2,414,097/-).	- 585,903

Total ( ` )	-	3,000,000

The Company had paid - ` 3,000,000/- to Registered Trust [Sun Foundation], during the previous financial year, towards Corporate Social Responsibilities for the financial year 2020-2021.

#### 4.14. Micro, Small & Medium Enterprises:

Based on the information available with the Company, the Company has certain dues to suppliers registered under "The Micro, Small and Medium Enterprises Development Act, 2006" (MSMED Act, 2006). The disclosures pursuant to the said MSMED Act are as follows:

( ` )

	Particulars	As at 31.03.2021	As at 31.03.2020
(i)	Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year (but within due date as per the MSMED Act, 2006).		
	Principal Amount due to micro and small enterprises	42,549,833	26,496,751
	Interest due on above	Nil	Nil
(ii)	Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, alongwith the amount of the payment made to the supplier beyond the appointed day during the period.	Nil	Nil
(iii)	Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006.	Nil	Nil

(iv)	The amount of interest accrued and remaining unpaid at the end of each accounting year	Nil	Nil
(v)	Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises.	Nil	Nil

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

#### 4.15. Auditor's Remuneration:

(excluding Goods and Services Tax)

31st March, 2021

31st March, 2020

AMOUNT

AMOUNT

-As Auditors 300,000 300,000

TOTAL ` 300,000 300,000

4.16. Other Additional Information:

a) Revenue from operations

The Company is dealing in manufacturing & sales of Empty Hard Gelatine Capsules & Hydroxy Propyl Methyl Cellulose Capsules.

Particulars	31st March, 2021	31st March, 2020
AMOUNT	AMOUNT	

b) Raw material consumed:

	Gelatine			266,177,157				258,029,746



	Colours & Chemicals			35,397,671			31,349,935
	HPMC			205,630,610			101,733,749
	Total `			507,205,438			391,113,429
c)	Finished Goods:						
	Opening Stock						
	Empty Hard Gelatine Capsules		56,465,900			51,114,070	
	Hydroxy Propyl Methyl Cellulose Capsules		27,516,040			8,785,570	
	Closing Stock						
	Empty Hard Gelatine Capsules		16,703,320			56,465,900	
	Hydroxy Propyl Methyl Cellulose Capsules		16,048,490			27,516,040	

## d) Imported &amp; indigenous consumption of Raw Material &amp; percentage thereof:

		31st March, 2021		31st March, 2020				
		AMOUNT		%	AMOUNT		%	
		,			,			
'i'	Imported	210,555,642		41.51		117,717,632		30.10
'ii'	Indigenous		296,649,796		58.49		273,395,797	

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## e) Transactions in Foreign Currency:

		31st March, 2021		31st March, 2020		
		AMOUNT TOTAL		AMOUNT TOTAL		
		,		,		
-	C.I.F. value of import:					
	Raw Material (USD 3,534,518)			280,293,155		1
	Capital Goods (USD 366,000) (EURO 17,817.17)	27,384,000 1,758,475		29,142,475		1
-	Expenditure:					
	Consumable Stores (USD 54,095) (EURO 8,830) (JPY 432,400)	5,120,703 799,115 394,235		6,314,053	3,894,968 522,758 224,317	2
	Business Promotion (USD 32,000) (GBP 600)	2,428,120 59,946		2,488,066	2,287,200 52,458 31,424	2

	Travelling & Conveyance			Nil		€
	Commission (USD 16,843.64)			1,255,561		1
	Rates & Taxes (USD 5,600) Packing & Forwarding (USD 715)			430,416 53,217		€ 1
-	Earnings:					
	F.O.B. value of export (Direct)					
	(USD 6,706,364)* (GBP 2,016,778.50) (EURO 16,238.80) (AUD 157,298.50)  * inclusive of sale of  Machinery/Spares 2,297,250/- (USD 31,500).	492,162,631 * 193,619,739 1,323,462 7,875,850		694,981,682	200,062,840 79,718,165  0 8,387,747	2

4.17. Figures for previous year have been regrouped/rearranged where necessary to conform to the current year's presentation.

4.18. Figures have been rounded off to nearest rupee.

In terms of our attached report of even date.

For and on behalf of the Board of Directors

For VA SUDEVA & ASSOCIATES

CHIRANJIV SINGH

Chartered Accountants  
Firm Registration No. - 022239N

(Managing Director)

(P.K. VASUDEVA)

HARITI SINGH

PARTNER

(Whole-time Director)

Membership No. - 13787

Dated: 30th June, 2021

Place : Mohali

CSR Expenses [ ` 5,411,690/- reflected in Note no. 2.7 (Other Expenses)] comprise of:

- ` 2,288,200/- represent CSR Expenses required to be spent, during the year, for the financial year 2018-2019 and ` 723,490/- represent amount in excess of required contribution i.e. ` 3,011,690/- less ` 2,288,200/-, given in earlier year, charged to Statement of Profit & Loss, during the year.

- ` 2,400,000/- represent provision for CSR Expenses for the financial year 2019-2020.

As per the requirements of sub-section (5) of Section 135 of the Companies Act, 2013, the Company is required to contribute ` 2,288,200/-, during the year, for the financial year 2018-2019 (i.e. 2% of the average profit of three preceding financial years) in pursuance of Corporate Social Responsibilities (CSR) Policy.

The Company has made contribution [ ` 3,000,000/- reflected in Note no. 1.15 (Short-Term Loans & Advances), during the current financial year, towards its Corporate Social Responsibilities (CSR) to be carried out in next year.

Guaranteed



4.6. Fixed Assets:

Capital Work-in-Progress (i.e. balance brought forward - ` 11,321,409/-) has been capitalised to Building ( ` 5,925,920/-), Plant & Machinery ( ` 4,452,081/-) and Vehicle (chasis - ` 943,408/-) on completion of construction/installation/fabrication, during the year.

From State Bank of India (Account No. I - ` 20,000,000/-) is repayable in 22 quarterly installments:

8 quarterly installments of ` 750,000/- each w.e.f. April, 2014 to March, 2016.



12 quarterly installments of ` 1,100,000/- each w.e.f. April, 2016 to March, 2019.

2 quarterly installments of ` 400,000/- each w.e.f. April, 2019 to September, 2019.

### 3.6. Valuation of Inventories

Valuation of Inventories is done as under:

Raw Material, Packing Material and

Stores & Spares etc. : At lower of 'Cost' and 'Net Realisable Value'

Work-in-Progress and Finished Goods : At lower of 'Cost' (raw material cost and  
appropriate proportion of overheads) and

'Net Realisable Value'.

Cutting : At 'Net Realisable Value'

Notes: a) Cost is determined on the basis FIFO method.

b) Valuation of Finished Goods includes Excise Duty thereon.

Certain party balances were written back/off, during the year and are reflected in Other Income ( ` 5,162,153/-). ( ` 3,787,677/-) written off in earlier years, was recovered and ( ` 1,374,476) represent unclaimed party balances, written off during the year, i.e. ( ` 2,690,324 - Credit net of irrecoverable party balances Debit - ` 1,315,848).

The Company has spent ( ` 1,397,550/-) on Corporate Social Responsibility (CSR) activities, specified in Schedule VII of the Companies Act, 2013. However, the same is not allowable as deduction under Section 35CCC & 35CCD of the Income Tax Act, 1961.

(Sanctioned Amount - ` 125,000,000/- and Disbursed Amount - ` 65,000,000)

#### 4.14. Corporate Social Responsibility

As per Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company is required to spend at least 2% of its average Net Profit in the immediately preceding three financial years on Corporate Social Responsibility (CSR) activities, specified in Schedule VII of the Companies Act, 2013.

CSR Committee constituted, during the year, has advised the Company to spend ( ` 1,396,000/-) on areas for CSR activities. The funds were primarily allocated to a corpus and utilised through the year on the activities.

As per the requirement of sub-section (5) of Section 135 of the Companies Act, 2013, the Company is required to spend ` 4,463,502/- ( ` 2,728,421/- opening balance and ` 1,735,081/- financial year 2017-18) in pursuance of its Corporate Social Responsibilities (CSR) Policy; however the Company has spent ( ` 4,480,000/-) towards promotion of education by making contribution to the registered Trusts which is undertaking these projects. (Refer Annexure- I)

Income Tax demand ( ` 773,312/- inclusive of interest) for the assessment year 2015-2016 was raised by the Income Tax Department, vide their order dated 29.11.2017, against which the Company has preferred an appeal with The Commissioner of Income Tax (Appeals), Delhi; the decision of the concerned authority is awaited .

#### Salaries & Allowances

##### -Voluntary Retirement Compensation

(i.e. ` 400,000/- paid in F.Y. 2018-2019)

400,000

u/s 35DDA of the Income Tax Act, 1961

HDFC Bank had sanctioned Term Loan of ( ` 97,500,000/-), against which ( ` 43,500,000/-) was disbursed upto 31st March, 2020 and the remaining amount ( ` 54,000,000/-) will be disbursed in the ensuing year.

d) MAT Credit Entitlement ( ` 6,408,886/- i.e. balance brought forward ` 2,485,949/-, additions during the year ` 3,922,937) cannot be carried forward to the next year since the Company has availed the option to pay Tax under the provisions of Section 115BAA of the Income Tax Act, 1961.



## Textual information (12)

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

HEALTHCAPS INDIA LIMITED

NOTE '3' : Significant Accounting Policies

(Forming part of Accounts)

FOR THE YEAR ENDED 31st MARCH, 2020

#### 3.1. Basis of Accounting

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in under the historical convention on accrual basis. These financial statements have been prepared to comply, in all material aspects, with the accounting standards as prescribed under Section 133 of the Companies Act, 2013 and the presentation requirements as prescribed by the Schedule III of the Companies Act, 2013 to the extent applicable.

#### 3.2. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires that management makes estimates and assumptions that affect the reported amounts of income and expenses of the year, the reported balance of assets and liabilities and the disclosure relating to contingent liabilities as at the date of the financial statements. These estimates are based upon management's best knowledge of current events and actions. The difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

#### 3.3. Property, Plant & Equipment

##### - Tangible Assets

Tangible Assets are stated at cost of acquisition or construction less accumulated depreciation and impairment of assets, if any.

The cost comprises purchase price, borrowing costs if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use and net of Cenvat/VAT availed.

##### - Intangible Assets

Intangible Assets are stated at cost less accumulated amortisation.

##### - Capital Work-in-Progress

Expenses incurred during construction/installation period are included under capital work-in-progress and allocated to relevant fixed assets in the ratio of cost of the respective assets on completion of construction/installation/fabrication.

### 3.4 Depreciation/Amortisation

- Depreciation on tangible assets is provided on straight line method over the useful life of assets assigned to each asset in accordance with Schedule II of the Companies Act, 2013.

- Residual value of assets is considered at 5% of the original cost of the assets.

- Depreciation on additions to fixed assets is calculated on month-end balances.

- Depreciation on assets sold & scrapped, during the year, is provided upto the month in which such fixed assets are sold or scrapped.

- Intangible Assets have been amortised on straight line method pro-rata on month end balances over a period of five years in accordance with Accounting Standard -26 "Intangible Assets".

### 3.5. Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An asset is treated as impaired when the carrying cost of the assets exceeds its recoverable value. An impairment loss, if any, is charged to the Statement of Profit & Loss in the year in which an asset is identified as impaired. Reversal of impairment losses recognised in prior years is recorded when there is an indication that the impairment losses recognised for the assets no longer exist or have decreased.

### 3.6. Valuation of Inventories

- Raw Material (on Fifo Method) & Stores & Spares/Scrap etc. have been valued at cost or market price, whichever is lower.

- Work in-Progress include cost of material and proportionate cost of conversion.

- Finished Goods have been valued at cost.

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### 3.7. Goods and Services Tax

- GST on capital goods is credited to respective assets.
- GST on purchase of raw material and other material is deducted from the cost of such material.
- GST on input service is credited to respective expense.

### 3.8. Capital Subsidy

Government grants are deducted from the value of the concerned asset if the grant is specifically received for the purchase, construction or acquisition of the asset. However, if it is received as a contribution towards the total investment or by way of contribution to its capital outlay and no repayment is ordinarily required to be made, such grants are treated as Capital Reserves.

### 3.9. Revenue Recognition

- Revenue from sale of products is recognised on transfer of all significant risk and rewards of ownership to the buyer which coincides with the dispatch of goods from factory premises and is recognised on accrual basis. The sales are recorded at invoice value net of rebate/trade discounts, goods & services tax and returns.
- Interest income is recognised on an accrual basis on time proportion method, taking into account the amount outstanding and the rate applicable.
- Export benefits are recognised on receipt basis.
- Insurance and other claims are accounted for on settlement of claims/on receipt.
- Sales are shown net of taxes, as applicable.

### 3.10. Employee Benefits

#### a) Short-term Employee Benefits:

Bonus is accounted for on accrual basis.

#### b) Post-Employment Benefits

##### (i) Defined Contribution Plans

Contributions, as required under the Statute/Rule, made to Employees State Insurance & Provident Fund, are charged to Statement

of Profit & Loss of the year when the contributions to the respective funds are due.

(ii) Defined Benefit Plans

- The Company provides for Gratuity obligations through a defined benefit retirement plan (the 'Gratuity Plan') covering all employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement/termination of employment or death of an employee during service, based on the respective employees' salary and years of employment with the Company. The Company provides for its liability under the Gratuity Plan based on actuarial valuation.

- The Company has taken Group Gratuity Scheme from Life Insurance Corporation of India under the specified provisions of the Income Tax Act, 1961.

c) Other Long-term Employee Benefits

Leave Encashment, on the basis of actual computation, is accounted for on accrual basis, during the tenure of employment the payment in respect thereof is made by the Company from its own funds as per the past practice consistently followed by the Company.

d) Termination Benefits

Termination benefits are recognised as an expense as and when incurred.

### 3.11. Foreign Currency Transactions

- The Company accounts for the effects of difference in foreign exchange rates in accordance with Accounting Standard 11 notified by Companies (Accounting Standards) Rules, 2006 under Section 133 of the Companies Act, 2013.

- Foreign currency transactions are recorded using the exchange rate prevailing on the date of transaction. Exchange differences arising on foreign currency transactions settled during the year are recognised in the Statement of Profit & Loss.

- Monetary assets and liabilities denominated in foreign currency are restated at the exchange rate prevailing at the year end. The resultant differences are recognised in the Statement of Profit & Loss.

- Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are recorded at the exchange rate prevalent at the date of transaction. Gains or Losses arising on settlement of such transactions are adjusted against cost of assets.

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### 3.12. Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets to the extent that they relate to the period till such assets are ready to use. A qualifying asset is one that necessarily takes substantial period of

time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit & Loss.

### 3.13. Forward and Options Contracts in Foreign Currency

The premium or discount arising at the inception of forward exchange contracts is amortised as expense or income over the life of the contract. Exchange differences on such contracts are recognised in the Statement of Profit & Loss in the year in which the exchange rates change. Any profit or loss arising on cancellation or renewal of forward exchange contract is recognised as income or expense for the year.

Gain or Loss on contracts relating to acquisition of imported fixed assets is adjusted to the carrying cost of fixed assets.

### 3.14. Operating Lease

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. Operating lease charges are recognised as an expense in the Statement of Profit & Loss on a straight line basis.

### 3.15. Research and Development Expenditure

Revenue expenditure on research and development is charged to Statement of Profit & Loss, in the year in which it is incurred. Capital expenditure on research and development is included as part of fixed assets and depreciated on the same basis as other fixed assets.

### 3.16. Taxes on Income

- Current Tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961.

- Deferred tax is recognised, subject to the consideration of prudence in respect of deferred tax assets, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

- Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off assets against liabilities.

### 3.17. Earnings Per Share (EPS)

- Annualised basic earnings per equity share is arrived at based on net profit/(loss) attributable to equity shareholders to the basic weighted average number of equity shares outstanding.

- Annualised diluted earnings per equity share is arrived at based on adjusted net profit/(loss) attributable to equity shareholders to the adjusted weighted average number of equity shares outstanding, for the effects of all dilutive potential equity shares; except where the results are anti-dilutive. At present the Company does not have any dilutive potential equity shares.

### 3.18. Cash Flow Statement

- The Cash Flow Statement is prepared by the indirect method set out in Accounting Standard (AS) 3 on Cash Flow Statements and presents the cash flows by operating, investing and financing activities of the Company.

- Cash and cash equivalents presented in the Cash Flow Statement consists of cash in hand, cheques & drafts in hand and balances in



current account/flexi deposit.

### 3.19. Contingencies and Provisions

A provision is recognised when the Company has a present obligation as a result of past events. It is probable that an outflow of resources embodying economic benefit will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimate of the expenditure required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

A Contingent Liability is disclosed, unless the possibility of an outflow of resources embodying the economic benefit is remote.

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#### NOTE 4 : OTHER Notes to Accounts

(Forming part of Accounts)

FOR THE YEAR ENDED 31st MARCH, 2020

#### 4.1. Contingent Liabilities & Commitments:

a) Estimated amount of contracts remaining to be executed and not provided for in the books of account - Nil (previous year - Nil).

#### b) Contingent Liabilities:

-Claims against Company not acknowledged as debt - Nil (previous year - ` Nil).

-Letter of credit opened by HDFC Bank for purchase of Raw Materials - ` 48,700,224/- [Domestic - ` 30,973,230/-, Foreign - ` 17,726,994/- (USD - 234,150)] (previous year - ` 59,258,781/-).

Fixed Deposits (Margin Money - ` 13,869,465/-) against Letter of credit have been pledged with the HDFC Bank.

- Liabilities in respect of Income Tax, Goods & Services Tax, Custom Duty and other material statutory dues have been accounted for on the basis of respective returns filed with the relevant authorities.

-Additional demand, if any, on account of statutory dues, arising at the time of assessment will be accounted for in the year in which assessment is completed.

#### 4.2. Reserves & Surplus:

- Capital Reserve ( ` 4,836,000/-) includes:

Central Investment Subsidy ( ` 1,500,000/-).

- Adjustments ( ` 380,000/-) represent irrecoverable party balance (capital advance) written off, during the year.

#### 4.3. Long-term Borrowings:

Secured

Term Loans:

From : State Bank of India (Account No. I - ` 81,400,000/-), is repayable in 25 quarterly installments:

3 quarterly installments of ` 1,500,000/- each w.e.f. September, 2015 to March, 2016.

21 quarterly installments of ` 3,500,000/- each w.e.f. April, 2016 to June, 2021.

1 quarterly installment of ` 3,400,000/- due & payable in September, 2021.

From : State Bank of India (Account No. II - ` 74,000,000/-), is repayable in 81 monthly installments:

9 monthly installments of ` 500,000/- each w.e.f. July, 2017 to March, 2018.

24 monthly installments of ` 700,000/- each w.e.f. April, 2018 to March, 2020.

24 monthly installments of ` 900,000/- each w.e.f. April, 2020 to March, 2022.

12 monthly installments of ` 1,200,000/- each w.e.f. April, 2022 to March, 2023.

11 monthly installments of ` 1,400,000/- each w.e.f. April, 2023 to February, 2024.

1 monthly installment of ` 1,300,000/- due & payable in March, 2024.

From : HDFC Bank (Account No. I - ` 125,000,000/-), is repayable in 24 monthly installments:

23 quarterly instalments of ` 5,208,000/- each w.e.f. December, 2018 to June, 2024.

1 monthly installment of ` 5,216,000/- due & payable in September, 2024.

From : HDFC Bank (Account No. II - ` 97,500,000/-) is repayable in 24 quarterly instalments of ` 4,062,500/- each w.e.f. December, 2019 to September, 2025.

-Interest on Term Loans is payable on monthly basis.

4.4. a) In the opinion of the Directors, "Current Assets" and "Loans & Advances" are approximately of the value stated in the Balance sheet, if realised in the ordinary course of business and to the best of their knowledge provisions for all the known liabilities have been made and, as certified, all the contractual and statutory obligations have been duly complied with.

b) Party balances have been incorporated in the financial statements at the value as per the books of account & are considered hopeful of recovery/good for payment.

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4.5. Other Current Liabilities ( ` 160,889,774/-):

Advance from Customers ( ` 7,388,939/-);supplies/services will be effected/rendered in the ensuing year and accordingly party accounts updated/adjusted

4.6. Segment Reporting (AS-17):

Since, the Company primarily operates in one segment (manufacturing of single product i.e. Empty Capsules) - therefore segment reporting as required under Accounting Standard -17 is not applicable; there is no reportable geographical segment either.

4.7. Related Party Disclosures (AS-18):

Related parties & their relationship and related parties transactions - As per Annexure - (A).

## 4.8. Earnings Per Share (AS-20):

Year ended

Year ended

31stMarch, 2020

31stMarch, 2019

Numerator

Net Profit

attributable to Equity shareholders

`

82,584,805

`

100,852,223

Denominator

Weighted Average Number of

Equity shares outstanding

No.'s 4,037,190

No.'s 4,037,190

Nominal

Value per Equity share

`

10

`

10

Earnings per Equity share

-Basic &amp; Diluted

`

20.46

`

24.98

## 4.9. Deferred Tax Assets &amp; Liabilities (AS-22):

The major components of Deferred Tax Asset and Deferred Tax Liability - arising out of timing differences are:

Particulars

Amount

Total

`

`

## a) Timing Difference (Liability)

## Depreciation

-As per Income Tax Act, 1961	63,445,881		
-As per Financial Statements	35,713,192	27,732,689	

## Expenses

u/s 35DDA of the Income Tax Act, 1961

## Salaries &amp; Allowances

## -Voluntary Retirement Compensation

(i.e. 1/5 of ₹ 679,000/-)	135,800		
(i.e. 1/5 of ₹ 400,000/-)	80,000	215,800	

u/s 43B of the Income Tax Act, 1961

(paid during the year)

-Gratuity	1,100,000		
-Bonus	3,502,747		
-Leave Encashment	858,958	5,461,705	33,410,194

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## b) Timing Difference (Asset)

## Expenses

u/s 43B of the Income Tax Act, 1961

(Not paid till date)

-Gratuity	5,517,904	
-Bonus	3,860,516	
-Leave Encashment	4,173,176	13,551,596

Net Timing Difference (Liability)	19,858,598
-----------------------------------	------------

## Tax on Net Timing Difference (Liability)

(@ 25.17%)	4,998,409
------------	-----------

Or say	4,998,410
--------	-----------

Add : Opening Balance	79,629,686
-----------------------	------------

Deferred Tax Liability (Net)	Total `	84,628,096
------------------------------	---------	------------

4.10. a) Exceptional items ( ` 259,619/-):

- Profit on sale of Vehicles (net - ` 332,953/-) [i.e. difference between sale proceed of Vehicle - ` 1,939,125/- less W.D.V. of Vehicle ` 1,600,929/- (cost of Vehicle - ` 7,391,578/- less accumulated depreciation - ` 5,790,649/-)]net off Loss on sale of Vehicles ( ` 5,243/-) i.e. difference between W.D.V. of Vehicles - ` 122,243/- (cost of Vehicles - ` 2,447,197/- less accumulated depreciation - ` 2,324,954/-) and sale proceeds of Vehicles - ` 117,000/-.

Less:

-Loss on sale of Machinery ( ` 73,334/-) i.e. difference between W.D.V. of Machinery - ` 3,873,334/- (cost of Machinery - ` 4,000,000/- less accumulated depreciation - ` 126,666/-) and sale proceeds of Machinery - ` 3,800,000/-.

b) Property, Plant & Equipment:

Interest ( ` 605,726/-), in accordance with the provisions of Section 36(1)(iii) of the Income Tax Act, 1961 and Accounting Standard-16 (Borrowing Costs) as notified under the Companies (AS) Rules, 2006, has been capitalised to Plant & Machinery on additions made during the financial year 2019-2020.

c) Trade Receivables ( ` 412,115,455/-) include ` 96,854,523/- and ` 53,693,217/- due from AlfaCaps LLC. and Healthcaps Europe Ltd. (Foreign Companies in which relative of Directors is interested), against sales effected in the ordinary course of business at Arm's Length price.

4.11. Taxes:

a) Section 115BAA has been inserted in the Income Tax Act, 1961 to give benefit of reduced Corporate Tax rate for the Domestic Companies w.e.f. financial year 2019-2020.

b) A Domestic Company which exercises the option for availing benefit of lower tax rate under Section 115BAA of the Income Tax Act, 1961, will not be allowed to claim set-off of brought forward loss on account of Additional Depreciation and will not be eligible for brought forward Minimum Alternate Tax (MAT) credit in subsequent years.

(refer Central Board of Direct Taxes (CBDT) Circular No. 29/2019, dated 02nd October, 2019)

c) Keeping in view the provisions specified u/s 115BAA, the management of the Company has decided to avail the benefit of

concessional rate of Income Tax [i.e. @ 25.17% (Base rate @ 22% plus Surcharge @ 10% plus Cess @ 4%)], hence, the Company will not be:

- required to pay Minimum alternate Tax (MAT) u/s 115JB of the Income Tax Act, 1961, and

-eligible to claim Additional Depreciation u/s 32(1) of the Income Tax Act, 1961.

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#### 4.12. Impairment of Assets (AS-28):

During the year, the Company has undertaken a review of all the fixed assets in line with the requirements of AS-28 on "Impairment of Assets" as notified by Companies (Accounting Standards) Rules, 2006 under Section 133 of the Companies Act, 2013, based on such review, no provision for impairment is required to be recognised for the year.

#### 4.13. Corporate Social Responsibility

CSR Expenses - ₹ 3,011,690/- [refer Note no. 2.7 (Other Expenses)] comprise of :

P Particulars		Amount ( ` )
2% of the average profit of three preceding financial years i.e. 2016-2017, 2017-2018 and 2018-2019*.	-	2,288,200



Excess amount deposited over & above the required contribution ( i.e. ` 3,011,690/- less ` 2,288,200/-).	-	723,490
Total ( ` )	-	3,011,690

Whereas, the Company has paid - ` 3,000,000/- to Registered Trust [Sun Foundation- refer Note no. 1.15 (Short-term Loans & Advances)], during the current financial year, towards Corporate Social Responsibilities for the financial year 2019-2020.

#### 4.14. Micro, Small & Medium Enterprises:

Based on the information available with the Company, the Company has certain dues to suppliers registered under "The Micro, Small and Medium Enterprises Development Act, 2006" (MSMED Act, 2006). The disclosures pursuant to the said MSMED Act are as follows:

( ` )

	Particulars	As at 31.03.2020	As at 31.03.2019
(i)	Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year (but within due date as per the MSMED Act, 2006).		
	Principal Amount due to micro and small enterprises	26,496,751	14,631,481
	Interest due on above	Nil	Nil
(ii)	Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, alongwith the amount of the payment made to the supplier beyond the appointed day during the period.	Nil	Nil
(iii)	Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006.	Nil	Nil
(iv)	The amount of interest accrued and remaining unpaid at the end of each accounting year	Nil	Nil

(v)	Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises.	Nil	Nil
-----	--	-----	-----

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

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#### 4.15. Auditor's Remuneration:

(excluding Goods and Services Tax)

	31stMarch, 2020	31stMarch, 2019
	AMOUNT	AMOUNT
	₹	₹
-Audit Fee	300,000	275,000
-Others	-	25,000
<b>TOTAL</b>	<b>300,000</b>	<b>300,000</b>

## 4.16. Other Additional Information:

## a) Revenue from operations

The Company is dealing in manufacturing & sales of Empty Hard Gelatine Capsules & Hydroxy Propyl Methyl Cellulose Capsules.

b) Raw material consumed                      31stMarch, 2020                      31stMarch, 2019

Particulars                      AMOUNT                      AMOUNT

	Gelatine			258,029,746				244,416,453
	Colours & Chemicals			31,349,935				26,791,608
	HPMC			101,733,749				91,775,460
	Total `			391,113,429				362,983,521
c)	Finished Goods							

	Opening Stock							
	Empty Hard Gelatine Capsules		51,114,070				26,121,835	
	Hydroxy Propyl Methyl Cellulose Capsules		8,785,570				3,452,315	
	Closing Stock							
	Empty Hard Gelatine Capsules		56,465,900				51,114,070	
	Hydroxy Propyl Methyl Cellulose Capsules		27,516,040				8,785,570	

## d) Imported &amp; indigenous consumption of raw material &amp; percentage thereof:

		31st March, 2020		31stMarch, 2019				
		AMOUNT		%	AMOUNT		%	
		,			,			
i'	Imported	117,717,632		30.10		42,524,770		11.72
ii'	Indigenous		273,395,797		69.90		320,458,752	88

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## e) Transactions in Foreign Currency:

		31st March, 2020		31stMarch, 2019			
		AMOUNT TOTAL		AMOUNT TOTAL			
		,		,			
-	C.I.F. value of import						
	Raw Material (USD 1,659,930.00)			136,835,935		49,700,946	
	Capital Goods (USD 203,000.00)			14,830,708		10,241,559	

-	Expenditure								
	Consumable Stores (USD 42091.30) (EURO 5,065.00) (JPY 237,900)	3,894,968 522,758 224,317		4,642,043	3,104,035 319,538 152,004		3,575,577		
	Business Promotion (USD 32,000.00) (GBP 600.00) (CHF 450.00)	2,287,200 52,458 31,424		2,371,082			8,216,220		
	Travelling & Conveyance (USD 950.00)			68,631			79,729		
	Commission (USD 23,834.78)			1,692,404			347,862		
	Rates & Taxes (USD 7200.00) Packing & Forwarding (USD 2,632.30)			511,152 188,632			9,283 Nil		
-	Earnings								
	F.O.B. value of export (Direct)								



(P.K. VASUDEVA)

HARITI SINGH

PARTNER

(Whole-time Director)

Membership No. - 13787

Dated: 20th July, 2020

Place : Mohali

CSR Expenses [ ` 5,411,690/- reflected in Note no. 2.7 (Other Expenses)] comprise of:

- ` 2,288,200/- represent CSR Expenses required to be spent, during the year, for the financial year 2018-2019 and ` 723,490/- represent amount in excess of required contribution i.e. ` 3,011,690/- less ` 2,288,200/-, given in earlier year, charged to Statement of Profit & Loss, during the year.

- ` 2,400,000/- represent provision for CSR Expenses for the financial year 2019-2020.

As per the requirements of sub-section (5) of Section 135 of the Companies Act, 2013, the Company is required to contribute ` 2,288,200/-, during the year, for the financial year 2018-2019 (i.e. 2% of the average profit of three preceding financial years) in pursuance of Corporate Social Responsibilities (CSR) Policy.

The Company has made contribution [ ` 3,000,000/- reflected in Note no. 1.15 (Short-Term Loans & Advances), during the current financial year, towards its Corporate Social Responsibilities (CSR) to be carried out in next year.

#### 4.6. Fixed Assets:

Capital Work-in-Progress (i.e. balance brought forward - ` 11,321,409/-) has been capitalised to Building ( ` 5,925,920/-), Plant & Machinery ( ` 4,452,081/-) and Vehicle (chassis - ` 943,408/-) on completion of construction/installation/fabrication, during the year.

From State Bank of (Account No. I - ` 20,000,000/-) is repayable in 22 quarterly installments:

8 quarterly installments of ` 750,000/- each w.e.f. April, 2014 to March, 2016.

12 quarterly installments of ` 1,100,000/- each w.e.f. April, 2016 to March, 2019.

2 quarterly installments of ` 400,000/- each w.e.f. April, 2019 to September, 2019.



### 3.6. Valuation of Inventories

Valuation of Inventories is done as under:

Raw Material, Packing Material and

Stores & Spares etc. : At lower of 'Cost' and 'Net Realisable Value'

Work-in-Progress and Finished Goods : At lower of 'Cost' (raw material cost and

appropriate proportion of overheads) and

'Net Realisable Value'.

Cutting : At 'Net Realisable Value'

Notes: a) Cost is determined on the basis FIFO method.

b) Valuation of Finished Goods includes Excise Duty thereon.

Certain party balances were written back/off, during the year and are reflected in Other Income ( ` 5,162,153/-). ( ` 3,787,677/-) written off in earlier years, was recovered and ( ` 1,374,476) represent unclaimed party balances, written off during the year, i.e. ( ` 2,690,324 - Credit net of irrecoverable party balances Debit - ` 1,315,848).

The Company has spent ( ` 1,397,550/-) on Corporate Social Responsibility (CSR) activities, specified in Schedule VII of the Companies Act, 2013. However, the same is not allowable as deduction under Section 35CCC & 35CCD of the Income Tax Act, 1961 .

(Sanctioned Amount - ` 125,000,000/- and Disbursed Amount - ` 65,000,000)

### 4.14. Corporate Social Responsibility

As per Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company is required to spend at least 2% of its average Net Profit in the immediately preceding three financial years on Corporate Social Responsibility (CSR) activities, specified in Schedule VII of the Companies Act, 2013.

CSR Committee constituted, during the year, has advised the Company to spend ( ` 1,396,000/-) on areas for CSR activities. The funds were primarily allocated to a corpus and utilised through the year on the activities.

As per the requirement of sub-section (5) of Section 135 of the Companies Act, 2013, the Company is required to spend ` 4,463,502/- ( ` 2,728,421/- opening balance and ` 1,735,081/- financial year 2017-18) in pursuance of its Corporate Social Responsibilities (CSR) Policy; however the Company has spent ( ` 4,480,000/-) towards promotion of education by making contribution to the registered Trusts which is undertaking these projects. (Refer Annexure- I)

Income Tax demand ( ` 773,312/- inclusive of interest) for the assessment year 2015-2016 was raised by the Income Tax Department, vide their order dated 29.11.2017, against which the Company has preferred an appeal with The Commissioner of Income Tax (Appeals), Delhi; the decision of the concerned authority is awaited.

#### Salaries & Allowances

##### -Voluntary Retirement Compensation

(i.e. ` 400,000/- paid in F.Y. 2018-2019)	400,000
---	---------

u/s 35DDA of the Income Tax Act, 1961

HDFC Bank had sanctioned Term Loan of ( ` 97,500,000/-), against which ( ` 43,500,000/-) was disbursed upto 31st March, 2020 and the remaining amount ( ` 54,000,000/-) will be disbursed in the ensuing year.

d) MAT Credit Entitlement ( ` 6,408,886/- i.e. balance brought forward ` 2,485,949/-, additions during the year ` 3,922,937) cannot be carried forward to the next year since the Company has availed the option to pay Tax under the provisions of Section 115BAA of the Income Tax Act, 1961.

**[201700] Notes - Government grants**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**[201200] Notes - Employee benefits**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of employee benefits explanatory [TextBlock]	Textual information (13) [See below]	Textual information (14) [See below]
Termination benefits expense	0	0
Amount recognised as expense for defined contribution plans	0	0

## Textual information (13)

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

#### a) Short-term Employee Benefits:

Bonus is accounted for on accrual basis.

#### b) Post-Employment Benefits

##### (i) Defined Contribution Plans

Contributions, as required under the Statute/Rule, made to Employees State Insurance & Provident Fund, are charged to Statement of Profit & Loss of the year when the contributions to the respective funds are due.

##### (ii) Defined Benefit Plans

- The Company provides for Gratuity obligations through a defined benefit retirement plan (the 'Gratuity Plan') covering all employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement/termination of employment or death of an employee during service, based on the respective employees' salary and years of employment with the Company. The Company provides for its liability under the Gratuity Plan based on actuarial valuation.

- The Company has taken Group Gratuity Scheme from Life Insurance Corporation of India under the specified provisions of the Income Tax Act, 1961.

#### c) Other Long-term Employee Benefits

Leave Encashment, on the basis of actual computation, is accounted for on accrual basis, during the tenure of employment the payment in respect thereof is made by the Company from its own funds as per the past practice consistently followed by the Company.

#### d) Termination Benefits

Termination benefits are recognised as an expense as and when incurred.

## Textual information (14)

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

#### a) Short-term Employee Benefits:

Bonus is accounted for on accrual basis.

#### b) Post-Employment Benefits

##### (i) Defined Contribution Plans

Contributions, as required under the Statute/Rule, made to Employees State Insurance & Provident Fund, are charged to Statement of Profit & Loss of the year when the contributions to the respective funds are due.

##### (ii) Defined Benefit Plans

- The Company provides for Gratuity obligations through a defined benefit retirement plan (the 'Gratuity Plan') covering all employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement/termination of employment or death of an employee during service, based on the respective employees' salary and years of employment with the Company. The Company provides for its liability under the Gratuity Plan based on actuarial valuation.

- The Company has taken Group Gratuity Scheme from Life Insurance Corporation of India under the specified provisions of the Income Tax Act, 1961.

#### c) Other Long-term Employee Benefits

Leave Encashment, on the basis of actual computation, is accounted for on accrual basis, during the tenure of employment the payment in respect thereof is made by the Company from its own funds as per the past practice consistently followed by the Company.

#### d) Termination Benefits

Termination benefits are recognised as an expense as and when incurred.

**[300400] Notes - Employee share-based payments**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]		
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	0	0
Weighted average fair value at grant date other instruments granted	0	0

**[201600] Notes - Related party****Disclosure of relationship and transactions between related parties [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	COMPANY1		COMPANY2	
	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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	ALFA CAPS PRIVATE LIMITED	ALFA CAPS PRIVATE LIMITED	OZARK ENGINEERING PRIVATE LIMITED	OZARK ENGINEERING PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U24230PB2004PTC053178	U24230PB2004PTC053178	U29190PB2011PTC035787	U29190PB2011PTC035787
Identification number of foreign related party in country of incorporation or residence	NA	NA	NA	NA
Nature of issuing authority in country of incorporation or residence	NA	NA	NA	NA
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Grading, sorting and packing of capsules	Grading, sorting and packing of capsules	Purchase/ Sale of machinery and other goods and job work	Purchase/ Sale of machinery and other goods and job work
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	11,47,91,288	3,30,86,459
Purchases of goods related party transactions, percentage	0.00%	0.00%	100.00%	100.00%
Revenue from sale of goods related party transactions	0	0	55,986	0
Revenue from sale of goods related party transactions, percentage	0.00%	0.00%	100.00%	100.00%
Purchases of tangible assets related party transactions	0	0	0	0
Purchases of tangible assets related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Sales of tangible assets related party transactions	0	0	0	0
Sales of tangible assets related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Services received related party transactions	64,49,653	82,81,021	23,41,951	20,06,208
Services received related party transactions, percentage	100.00%	100.00%	10.00%	10.00%
Revenue from rendering of services related party transactions	0	0	0	0
Revenue from rendering of services related party transactions, percentage	0.00%	0.00%	0.00%	0.00%

Leases as lessor related party transactions	0	0	0	0
Leases as lessor related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Leases as lessee related party transactions	0	0	0	0
Leases as lessee related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Advances given during year related party transactions	0	0	0	0
Advances given during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Advances taken during year related party transactions	0	0	0	0
Advances taken during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Interest received during year related party transactions	0	0	0	0
Interest received during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Interest paid during year related party transactions	0	0	0	0
Interest paid during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Reimbursement of expenses incurred on behalf of company during year related party transactions	0	0	0	0
Reimbursement of expenses incurred on behalf of company during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Reimbursement of expenses incurred by related party during year related party transactions	0	0	0	0
Reimbursement of expenses incurred by related party during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Hire purchase as purchaser related party transactions	0	0	0	0
Hire purchase as purchaser related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Hire purchase as seller related party transactions	0	0	0	0
Hire purchase as seller related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Contribution to trust controlled by company in relation to CSR expenditure	0	0	0	0
Contribution to trust controlled by company in relation to CSR expenditure, percentage	0.00%	0.00%	0.00%	0.00%
Transfers of research and development from enterprise related party transactions	0	0	0	0



Transfers of research and development from enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers of research and development to enterprise related party transactions	0	0	0	0
Transfers of research and development to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers under license agreements from enterprise related party transactions	0	0	0	0
Transfers under license agreements from enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers under license agreements to enterprise related party transactions	0	0	0	0
Transfers under license agreements to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers under finance agreements related party transactions [Abstract]				
Transfers of loan under finance agreements from enterprise related party transactions	0	0	0	0
Transfers of loan under finance agreements from enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers of loan under finance agreements to enterprise related party transactions	0	0	0	0
Transfers of loan under finance agreements to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Equity contributions made under finance agreements related party transactions	0	0	0	0
Equity contributions made under finance agreements related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Equity contributions received under finance agreements related party transactions	0	0	0	0
Equity contributions received under finance agreements related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Provision of guarantees or collateral by enterprise related party transactions	0	0	0	0

Provision of guarantees or collateral by enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Provision of guarantees or collateral to enterprise related party transactions	0	0	0	0
Provision of guarantees or collateral to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Services received from management contracts	0	0	0	0
Services received from management contracts, percentage	0.00%	0.00%	0.00%	0.00%
Revenue from services rendered through management contracts	0	0	0	0
Revenue from services rendered through management contracts, percentage	0.00%	0.00%	0.00%	0.00%
Expense from agency arrangements	0	0	0	0
Expense from agency arrangements, percentage	0.00%	0.00%	0.00%	0.00%
Revenue from agency arrangements	0	0	0	0
Revenue from agency arrangements, percentage	0.00%	0.00%	0.00%	0.00%
Other related party transactions expense	11,42,400	10,89,950	0	0
Other related party transactions expense, percentage	100.00%	100.00%	0.00%	0.00%
Other related party transactions income	0	0	0	0
Other related party transactions income, percentage	0.00%	0.00%	0.00%	0.00%
Other related party transactions contribution made	0	0	0	0
Other related party transactions contribution made, percentage	0.00%	0.00%	0.00%	0.00%
Other related party transactions contribution received	0	0	0	0
Other related party transactions contribution received, percentage	0.00%	0.00%	0.00%	0.00%
Transaction relating to key management personnel [Abstract]				
Description of information about termination benefits for key management personnel	NIL	NIL	NIL	NIL
Description of information short-term employee benefits for key management personnel	NIL	NIL	NIL	NIL
Description of information on defined contribution plans for key management personnel	NIL	NIL	NIL	NIL
Information about post-employment benefits for key management personnel	NIL	NIL	NIL	NIL
Remuneration for key managerial personnel	0	0	0	0

Remuneration for key managerial personnel, percentage	0.00%	0.00%	0.00%	0.00%
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts payable related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Amounts receivable related party transactions	0	0	0	0
Amounts receivable related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction, percentage	0.00%	0.00%	0.00%	0.00%
Share application money received from related party	0	0	0	0
Share application money received from related party, percentage	0.00%	0.00%	0.00%	0.00%
Share application money given to related party	0	0	0	0
Share application money given to related party, percentage	0.00%	0.00%	0.00%	0.00%
Maximum amount payable to related party during period	0	0	0	0
Maximum amount payable to related party during period, percentage	0.00%	0.00%	0.00%	0.00%
Maximum amount receivable from related party during period	0	0	0	0
Maximum amount receivable from related party during period, percentage	0.00%	0.00%	0.00%	0.00%
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written off during period in respect of debts due from related parties, percentage	0.00%	0.00%	0.00%	0.00%
Amount written back during period in respect of debts due to related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties, percentage	0.00%	0.00%	0.00%	0.00%
Description of other related party transactions which are necessary for understanding of financial statements	NIL	NIL	NIL	NIL

## Disclosure of relationship and transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	RELATEDPARTY3		RELATEDPARTY4	
	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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	ALFA CAPS LLC	ALFA CAPS LLC	HEALTHCAPS EUROPE LIMITED	HEALTHCAPS EUROPE LIMITED
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	UNITED KINGDOM	UNITED KINGDOM
Identification number of foreign related party in country of incorporation or residence	NA	NA	NA	NA
Nature of issuing authority in country of incorporation or residence	NA	NA	NA	NA
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Purchase/ Sale of machinery and other goods	Purchase/ Sale of machinery and other goods	Purchase/ Sale of machinery and other goods	Purchase/ Sale of machinery and other goods
Related party transactions [Abstract]				
Purchases of goods related party transactions	33,81,216	0	0	0
Purchases of goods related party transactions, percentage	100.00%	0.00%	0.00%	0.00%
Revenue from sale of goods related party transactions	37,38,25,162	7,05,08,281	19,36,50,611	7,97,18,165
Revenue from sale of goods related party transactions, percentage	100.00%	100.00%	100.00%	100.00%
Purchases of tangible assets related party transactions	0	0	0	0
Purchases of tangible assets related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Sales of tangible assets related party transactions	0	0	0	0
Sales of tangible assets related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Services received related party transactions	0	0	0	0
Services received related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Revenue from rendering of services related party transactions	0	0	0	0
Revenue from rendering of services related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Leases as lessor related party transactions	0	0	0	0
Leases as lessor related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Leases as lessee related party transactions	0	0	0	0
Leases as lessee related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Advances given during year related party transactions	0	0	0	0
Advances given during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Advances taken during year related party transactions	0	0	0	0
Advances taken during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Interest received during year related party transactions	0	0	0	0
Interest received during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Interest paid during year related party transactions	0	0	0	0
Interest paid during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%

Reimbursement of expenses incurred on behalf of company during year related party transactions	0	0	0	0
Reimbursement of expenses incurred on behalf of company during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Reimbursement of expenses incurred by related party during year related party transactions	0	0	0	0
Reimbursement of expenses incurred by related party during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Hire purchase as purchaser related party transactions	0	0	0	0
Hire purchase as purchaser related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Hire purchase as seller related party transactions	0	0	0	0
Hire purchase as seller related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Contribution to trust controlled by company in relation to CSR expenditure	0	0	0	0
Contribution to trust controlled by company in relation to CSR expenditure, percentage	0.00%	0.00%	0.00%	0.00%
Transfers of research and development from enterprise related party transactions	0	0	0	0
Transfers of research and development from enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers of research and development to enterprise related party transactions	0	0	0	0
Transfers of research and development to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers under license agreements from enterprise related party transactions	0	0	0	0
Transfers under license agreements from enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers under license agreements to enterprise related party transactions	0	0	0	0
Transfers under license agreements to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers under finance agreements related party transactions [Abstract]				
Transfers of loan under finance agreements from enterprise related party transactions	0	0	0	0
Transfers of loan under finance agreements from enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers of loan under finance agreements to enterprise related party transactions	0	0	0	0
Transfers of loan under finance agreements to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Equity contributions made under finance agreements related party transactions	0	0	0	0
Equity contributions made under finance agreements related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Equity contributions received under finance agreements related party transactions	0	0	0	0
Equity contributions received under finance agreements related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Provision of guarantees or collateral by enterprise related party transactions	0	0	0	0
Provision of guarantees or collateral by enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Provision of guarantees or collateral to enterprise related party transactions	0	0	0	0

Provision of guarantees or collateral to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Services received from management contracts	0	0	0	0
Services received from management contracts, percentage	0.00%	0.00%	0.00%	0.00%
Revenue from services rendered through management contracts	0	0	0	0
Revenue from services rendered through management contracts, percentage	0.00%	0.00%	0.00%	0.00%
Expense from agency arrangements	0	0	0	0
Expense from agency arrangements, percentage	0.00%	0.00%	0.00%	0.00%
Revenue from agency arrangements	0	0	0	0
Revenue from agency arrangements, percentage	0.00%	0.00%	0.00%	0.00%
Other related party transactions expense	0	0	0	0
Other related party transactions expense, percentage	0.00%	0.00%	0.00%	0.00%
Other related party transactions income	0	0	0	0
Other related party transactions income, percentage	0.00%	0.00%	0.00%	0.00%
Other related party transactions contribution made	0	0	0	0
Other related party transactions contribution made, percentage	0.00%	0.00%	0.00%	0.00%
Other related party transactions contribution received	0	0	0	0
Other related party transactions contribution received, percentage	0.00%	0.00%	0.00%	0.00%
Transaction relating to key management personnel [Abstract]				
Description of information about termination benefits for key management personnel	NIL	NIL	NIL	NIL
Description of information short-term employee benefits for key management personnel	NIL	NIL	NIL	NIL
Description of information on defined contribution plans for key management personnel	NIL	NIL	NIL	NIL
Information about post-employment benefits for key management personnel	NIL	NIL	NIL	NIL
Remuneration for key managerial personnel	0	0	0	0
Remuneration for key managerial personnel, percentage	0.00%	0.00%	0.00%	0.00%
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts payable related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Amounts receivable related party transactions	0	0	0	0
Amounts receivable related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction, percentage	0.00%	0.00%	0.00%	0.00%
Share application money received from related party	0	0	0	0
Share application money received from related party, percentage	0.00%	0.00%	0.00%	0.00%
Share application money given to related party	0	0	0	0
Share application money given to related party, percentage	0.00%	0.00%	0.00%	0.00%
Maximum amount payable to related party during period	0	0	0	0
Maximum amount payable to related party during period, percentage	0.00%	0.00%	0.00%	0.00%
Maximum amount receivable from related party during period	0	0	0	0
Maximum amount receivable from related party during period, percentage	0.00%	0.00%	0.00%	0.00%
Amount written off during period in respect of debts due from related parties	0	0	0	0

Amount written off during period in respect of debts due from related parties, percentage	0.00%	0.00%	0.00%	0.00%
Amount written back during period in respect of debts due to related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties, percentage	0.00%	0.00%	0.00%	0.00%
Description of other related party transactions which are necessary for understanding of financial statements	NIL	NIL	NIL	NIL

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

**[201400] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 40,37,190	[shares] 40,37,190
Adjusted weighted average shares	[shares] 40,37,190	[shares] 40,37,190
Diluted weighted average shares	[shares] 40,37,190	[shares] 40,37,190
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	20,17,21,859	11,17,74,297
Adjustments to reconcile numerator to calculate basic earning per share to net profit or loss as per statement of profit or loss	20,17,21,859	11,17,74,297
Profit (loss) for period	14,96,86,610	8,25,84,805
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	20,17,21,859	11,17,74,297
Adjustments to reconcile numerator to calculate diluted earning per share to net profit or loss as per statement of profit or loss	20,17,21,859	11,17,74,297
Profit (loss) for period	14,96,86,610	8,25,84,805

**[202800] Notes - Subsidiary information**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

**[201900] Notes - Income taxes**

Unless otherwise specified, all monetary values are in INR

	<b>31/03/2021</b>	<b>31/03/2020</b>
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, employee benefits	0	0
Deferred tax asset, expenditure disallowances	0	0
Deferred tax asset, depreciation	0	0
Deferred tax asset, provision doubtful debts	0	0
Deferred tax asset, sundry debtors	0	0
Deferred tax asset, unabsorbed depreciation	0	0
Deferred tax asset, unrealised carried forward losses	0	0
Deferred tax asset, VRS payment	0	0
Deferred tax in respect of business combinations	0	0
Deferred tax asset, other	0	0
Total deferred tax assets	0	0
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	0	0
Deferred tax liability, export incentives	0	0
Deferred tax liability, investments	0	0
Deferred tax liability, provision doubtful debts	0	0
Deferred tax liability, provision employee benefits	0	0
Deferred tax liability, provision expenses	0	0
Deferred tax liability, technical know-how fees	0	0
Deferred tax liability, other	9,24,05,686	8,46,28,096
Total deferred tax liabilities	9,24,05,686	8,46,28,096
Details of adjustments of deferred tax asset [Abstract]		
Adjustments of deferred tax asset against general reserve where approved by court	0	0
Adjustments of deferred tax asset against securities premium where approved by court	0	0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No



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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Contingent liabilities incurred by venturer in relation to interests in joint ventures	0
Share of contingent liabilities incurred jointly with other venturers	0
Share of contingent liabilities of joint ventures themselves	0
Contingent liabilities for which venturer is contingently liable for liabilities of other venturers	0
Total contingent liabilities related to joint ventures	0
Capital commitments of venturer in relation to interests in joint ventures	0
Share of capital commitments incurred jointly with other venturers	0
Share of capital commitments of joint ventures themselves	0
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	12,19,07,298	1,30,59,642
Total cash and cash equivalents	12,19,07,298	1,30,59,642
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	0	31,88,570
Income taxes paid (refund), classified as investing activities	0	0
Income taxes paid (refund), classified as financing activities	0	0
Total income taxes paid (refund)	0	31,88,570

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	148,74,59,513	106,72,27,104
Revenue from sale of services	0	0
Other operating revenues	1,73,03,897	1,42,24,884
Excise duty	0	0
Service tax collected	0	0
Other duties taxes collected	0	0
Total revenue from operations other than finance company	150,47,63,410	108,14,51,988
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	150,47,63,410	108,14,51,988
Other income	21,12,726	35,00,892
Total revenue	150,68,76,136	108,49,52,880
Expenses [Abstract]		
Cost of materials consumed	50,72,05,438	39,11,13,429
Changes in inventories of finished goods, work-in-progress and stock-in-trade	6,30,33,740	-1,53,42,460
Employee benefit expense	21,46,13,436	17,41,27,529
Finance costs	3,53,46,781	4,31,04,319
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	4,11,05,876	3,56,46,662
Amortisation expense	61,842	66,529
Depletion expense	0	0
Total depreciation, depletion and amortisation expense	4,11,67,718	3,57,13,191
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
CSR expenditure	30,00,000	30,11,690
Other expenses	43,90,81,153	34,17,10,504
Total expenses	130,34,48,266	97,34,38,202
Total profit before prior period items, exceptional items, extraordinary items and tax	20,34,27,870	11,15,14,678
Exceptional items before tax	-17,06,011	2,59,619
Total profit before extraordinary items and tax	20,17,21,859	11,17,74,297
Extraordinary items before tax	0	0
Total profit before tax	20,17,21,859	11,17,74,297
Tax expense [Abstract]		
Current tax	4,42,57,659	2,41,91,082
Deferred tax	77,77,590	49,98,410
Total tax expense	5,20,35,249	2,91,89,492
Total profit (loss) for period from continuing operations	14,96,86,610	8,25,84,805
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) from discontinuing operation after tax	0	0
Total profit (loss) for period before minority interest	14,96,86,610	8,25,84,805
Profit (loss) of minority interest	0	0
Share of profit (loss) of associates	0	0
Total profit (loss) for period	14,96,86,610	8,25,84,805
Additional disclosure on discontinuing operations [Abstract]		
Pre-tax gain or loss recognised on disposal of assets or settlement of liabilities attributable to discontinuing operations	0	0
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 37.08	[INR/shares] 20.46
Diluted earnings per equity share	[INR/shares] 37.08	[INR/shares] 20.46
Basic earning per equity share before extraordinary items	[INR/shares] 37.08	[INR/shares] 20.46
Diluted earnings per equity share before extraordinary items	[INR/shares] 37.08	[INR/shares] 20.46

Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10
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**[300500] Notes - Subclassification and notes on income and expenses**

Unless otherwise specified, all monetary values are in 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 sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	148,74,59,513	106,72,27,104
Brokerage discounts rebates on revenue from sale of products	0	0
Returns on revenue from sale of products	0	0
Other allowances deductions on revenue from sale of products	0	0
Total revenue from sale of products	148,74,59,513	106,72,27,104
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	0	0
Brokerage discounts rebates on revenue from sale of services	0	0
Returns on revenue from sale of services	0	0
Other allowances deductions on revenue from sale of services	0	0
Total revenue from sale of services	0	0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other operating revenue	0	0
Miscellaneous other operating revenues	1,73,03,897	1,42,24,884
Total other operating revenues	1,73,03,897	1,42,24,884
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	15,16,726	17,43,570
Interest from customers on amounts overdue, current investments	0	0
Interest on current intercorporate deposits	0	0
Interest on current debt securities	0	0
Interest on current government securities	0	0
Interest on other current investments	0	0
Total interest income on current investments	15,16,726	17,43,570
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	0	0
Interest from customers on amounts overdue, long-term investments	0	0
Interest on long-term intercorporate deposits	0	0
Interest on long-term debt securities	0	0
Interest on long-term government securities	0	0
Interest on other long-term investments	0	0
Total interest income on long-term investments	0	0
Total interest income	15,16,726	17,43,570
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Dividend income current equity securities	0	0
Dividend income current mutual funds	0	0
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from subsidiaries	0	0
Dividend income long-term equity securities	0	0
Dividend income long-term mutual funds	0	0
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	0
Net gain/loss on sale of long-term investments	0	0
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, current	0	0

Rental income on investment property, long-term	0	0
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	0	0
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Gain on disposal of intangible asset	0	0
Amount credited to profit and loss as transfer from revaluation reserve on account of additional depreciation charged on revalued tangible assets	0	0
Excess provision diminution in value investment written back	0	0
Excess provisions bad doubtful debts advances written back	0	0
Income government grants subsidies	0	0
Income export incentives	0	0
Income import entitlements	0	0
Income insurance claims	0	0
Income from subsidiaries	0	0
Interest on income tax refund	0	0
Income on brokerage commission	0	0
Income on sales tax benefit	0	0
Excess provisions written back	0	0
Liabilities written off	0	0
Other allowances deduction other income	0	0
Miscellaneous other non-operating income	5,96,000	17,57,322
Total other non-operating income	5,96,000	17,57,322
Income from pipeline transportation	0	0
Total other income	21,12,726	35,00,892
Share other income joint ventures	0	0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	1,61,80,610	2,08,39,224
Interest expense long-term loans, others	0	0
Total interest expense long-term loans	1,61,80,610	2,08,39,224
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	0	0
Interest expense short-term loans, others	1,39,13,124	1,81,53,317
Total interest expense short-term loans	1,39,13,124	1,81,53,317
Interest expense deposits	0	0
Interest expense debt securities	0	0
Interest expense other borrowings	0	0
Interest expense borrowings	0	0
Interest lease financing	0	0
Other interest charges	0	0
Total interest expense	3,00,93,734	3,89,92,541
Other borrowing costs	52,53,047	41,11,778
Net gain/loss on foreign currency transactions and translations treated as finance costs	0	0
Total finance costs	3,53,46,781	4,31,04,319
Share finance costs joint ventures	0	0
Employee benefit expense [Abstract]		
Salaries and wages	18,65,82,449	14,98,93,160
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	78,00,000	82,03,747
Commission to directors	0	0
Other benefits to directors	3,56,915	0
Total remuneration to directors	81,56,915	82,03,747
Remuneration to manager [Abstract]		
Salary to manager	0	0
Commission to manager	0	0
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	81,56,915	82,03,747
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	0	0
Contribution to provident and other funds for others	1,17,39,563	1,03,48,647
Total contribution to provident and other funds	1,17,39,563	1,03,48,647
Expense on employee stock option scheme and employee stock purchase plan	0	0

Commission employees	0	0
Employee medical insurance expenses	0	0
Leave encashment expenses	0	0
Gratuity	0	0
Pension schemes	0	0
Voluntary retirement compensation	0	0
Other retirement benefits	0	0
Staff welfare expense	81,34,509	56,81,975
Other employee related expenses	0	0
Total employee benefit expense	21,46,13,436	17,41,27,529
Share employee benefit expense joint ventures	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	4,48,56,984	3,49,33,555
Power and fuel	16,75,01,300	12,30,25,297
Rent	16,39,785	12,49,900
Repairs to building	50,10,895	19,56,757
Repairs to machinery	80,50,988	59,82,455
Insurance	63,35,311	35,85,305
Rates and taxes excluding taxes on income [Abstract]		
Central excise duty	0	0
Purchase tax	0	0
Other cess taxes	30,75,340	23,26,205
Cost taxes other levies by government local authorities	0	0
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	30,75,340	23,26,205
Research development expenditure	0	0
Subscriptions membership fees	0	0
Electricity expenses	0	0
Telephone postage	0	0
Printing stationery	0	0
Information technology expenses	0	0
Travelling conveyance	1,47,07,356	2,11,38,467
Catering canteen expenses	0	0
Entertainment expenses	0	0
Legal professional charges	0	0
Training recruitment expenses	0	0
Vehicle running expenses	0	0
Safety security expenses	0	0
Directors sitting fees	0	0
Commission to directors other than whole time director or managing director or manager	0	0
Donations subscriptions	0	0
Books periodicals	0	0
Seminars conference expenses	0	0
Registration filing fees	0	0
Custodial fees	0	0
Bank charges	0	0
Guest house expenses	0	0
Advertising promotional expenses	0	0
After sales service expenses	0	0
Warranty claim expenses	0	0
Commission paid sole selling agents	0	0
Commission paid other selling agents	0	0
Commission paid sole buying agents	0	0
Transportation distribution expenses	9,43,95,795	5,56,66,198
Secondary packing expenses	0	0
Discounting charges	0	0
Guarantee commission	0	0
Cost repairs maintenance other assets	0	0
Cost transportation [Abstract]		
Cost freight	0	0
Cost octroi	0	0
Cost loading and unloading	0	0
Cost other transporting	0	0
Total cost transportation	0	0
Cost lease rentals	0	0
Cost effluent disposal	0	0
Provision for cost of restoration	0	0
Cost warehousing	0	0

Cost water charges	0	0
Cost technical services	0	0
Cost royalty	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Adjustments to carrying amounts of investments [Abstract]		
Provision diminution value current investments created	0	0
Provision diminution value long-term investments created	0	0
Total adjustments to carrying amounts of investments	0	0
Net provisions charged [Abstract]		
Provision warranty claims created	0	0
Provision statutory liabilities created	0	0
Provision restructuring created	0	0
Other provisions created	0	0
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Discount issue shares written off	0	0
Discount issue debentures written off	0	0
Total discount issue shares debentures written off	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Financing charges written off	0	0
Voluntary retirement compensation written off	0	0
Technical know-how written off	0	0
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Fixed assets written off	0	0
Inventories written off	0	0
Investments written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Other assets written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Site labour supervision cost contracts	0	0
Material cost contract	0	0
Depreciation assets contracts	0	0
Cost transportation assets contracts	0	0
Hire charges assets contracts	0	0
Cost design technical assistance contracts	0	0
Warranty cost contracts	0	0
Other claims contracts	0	0
Sale material scrap other assets contracts	0	0
Overhead costs apportioned contracts [Abstract]		
Insurance cost apportioned contract	0	0
Design technical assistance apportioned contracts	0	0
Other overheads apportioned contracts	0	0
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Cost dry wells	0	0
Operating and maintenance cost of emission and other pollution reduction equipments	0	0
Payments to auditor [Abstract]		
Payment for audit services	0	3,00,000
Payment for taxation matters	0	0
Payment for company law matters	0	0
Payment for other services	0	0
Payment for reimbursement of expenses	0	0
Total payments to auditor	0	3,00,000
Payments to cost auditor [Abstract]		
Payment for cost audit charges	0	0
Payment for cost compliance report	0	0
Payment for other cost services	0	0
Payment to cost auditor for reimbursement of expenses	0	0
Total payments to cost auditor	0	0
Miscellaneous expenses	9,35,07,399	9,15,46,365

Total other expenses	43,90,81,153	34,17,10,504
Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]		
Royalty pertaining to exploration and production activities	0	0
Cess pertaining to exploration and production activities	0	0
Education cess pertaining to exploration and production activities	0	0
National calamity contingency duty pertaining to exploration and production activities	0	0
Extraction cost pertaining to exploration and production activities	0	0
Sales tax pertaining to exploration and production activities	0	0
Geological and geophysical expenditure pertaining to exploration and production activities	0	0
Administrative expenditure pertaining to exploration and production activities	0	0
Research and development expenditure pertaining to exploration and production activities	0	0
Pipeline operation and maintenance expenditure pertaining to exploration and production activities	0	0
Other expenditure pertaining to exploration and production activities	0	0
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Current tax [Abstract]		
Current tax pertaining to previous years	-1,901	3,63,052
Current tax pertaining to current year	4,42,59,560	2,38,28,030
MAT credit recognised during year	0	0
Total current tax	4,42,57,659	2,41,91,082

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

#### Details of manufactured and traded goods [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of manufactured and traded goods [Axis]	Manufactured and traded goods [Member]		Manufactured 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		
Additional information on profit and loss account [Abstract]						
Additional details in case of manufacturing companies [Abstract]						
Details of manufactured and traded goods [Abstract]						
Details of manufactured and traded goods [LineItems]						
Description of finished goods	E M P T YCAPSULES	E M P T YCAPSULES	E M P T YCAPSULES	E M P T YCAPSULES		
Amount of sales	148,74,59,513	106,72,27,104	148,74,59,513	106,72,27,104		
Amount of closing inventory	3,27,51,810	8,39,81,940	3,27,51,810	8,39,81,940		
Amount of opening inventory	3,27,51,810	8,39,81,940	3,27,51,810	8,39,81,940		

#### Details of manufactured and traded goods [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of manufactured and traded goods [Axis]	Finished goods category 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account [Abstract]		
Additional details in case of manufacturing companies [Abstract]		
Details of manufactured and traded goods [Abstract]		
Details of manufactured and traded goods [LineItems]		
Description of finished goods	E M P T YCAPSULES	E M P T YCAPSULES
Amount of sales	148,74,59,513	106,72,27,104
Amount of closing inventory	3,27,51,810	8,39,81,940
Amount of opening inventory	3,27,51,810	8,39,81,940



**Details of raw materials consumed [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 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
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	GELATINE	GELATINE	GELATINE	GELATINE
Total raw materials consumed	50,72,05,438	39,11,13,429	50,72,05,438	39,11,13,429

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Share cost of materials consumed joint ventures	0	0
Share purchases of stock-in-trade joint ventures	0	0
Share depreciation and amortisation expense joint ventures	0	0
Share other expenses joint ventures	0	0
Changes in inventories of finished goods	5,12,30,130	-2,40,82,300
Changes in inventories of work-in-progress	1,16,32,970	94,20,700
Changes in inventories of stock-in-trade	0	0
Changes in other inventories	1,70,640	-6,80,860
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	6,30,33,740	-1,53,42,460
Share changes in inventories of finished goods, work-in-progress and stock-in-trade joint ventures	0	0
Exceptional items before tax	-17,06,011	2,59,619
Tax effect of exceptional items	0	0
Total exceptional items	-17,06,011	2,59,619
Attachment of property of enterprise	0	0
Earthquake	0	0
Other items extraordinary	0	0
Total extraordinary items before tax	0	0
Tax effect of extraordinary items	0	0
Total extraordinary items	0	0
Total exceptional and extraordinary items	-17,06,011	2,59,619
Details of nature of exceptional items	Loss on sale of Plant & Machinery	profit on sale of vehicles
Revenue communication services	0	0
Revenue roadway operations	0	0
Revenue waterway operations	0	0
Revenue airway operations	0	0
Revenue logistics transport services	0	0
Revenue courier services	0	0
Revenue infrastructure services	0	0
Revenue software development	0	0
Revenue hardware maintenance	0	0
Revenue information technology consultancy	0	0
Revenue information technology services	0	0
Revenue hotels	0	0
Revenue hospitals healthcare clinics	0	0
Revenue entertainment	0	0
Revenue repairs maintenance	0	0
Revenue educational activities	0	0
Revenue membership subscriptions fees	0	0
Revenue admission fees	0	0
Revenue erection commissioning	0	0
Revenue agencies	0	0
Revenue advertising publicity	0	0
Revenue value added services	0	0
Revenue real estate property development	0	0
Revenue other services	0	0
Revenue lease rentals	0	0
Revenue hire charges	0	0
Revenue job work	0	0
Revenue domestic contracts	0	0
Revenue foreign contracts	0	0
Total revenue contracts	0	0
Revenue royalties	0	0
Revenue technical know-how	0	0
Revenue franchise	0	0
Revenue licenses	0	0
Revenue intangible assets	0	0
Total gross income from services rendered	0	0
Aggregate amount set aside to provisions made for meeting specific liabilities, contingencies or commitments	0	0
Aggregate amount withdrawn from such provisions made for meeting specific liabilities, contingencies or commitments no longer required	0	0

Write down of inventories to net realizable value	0	0
Reversal of write down of inventories to net realizable value	0	0
Cost of restructuring of enterprise	0	0
Reversal of cost of restructuring of enterprise	0	0
Expenses on legislative changes having retrospective application	0	0
Income on legislative changes having retrospective application	0	0
Expense on litigation settlements	0	0
Income on litigation settlements	0	0
Other reversals of provisions	0	0
Dividends from subsidiary companies	0	0
Provisions for losses of subsidiary companies	0	0
Value of imports of raw materials	28,03,00,000	13,68,35,935
Value of imports of components and spare parts	63,00,000	46,42,043
Value of imports of capital goods	2,90,00,000	1,48,30,708
Total value of imports calculated on CIF basis	31,56,00,000	15,63,08,686
Expenditure on royalty	0	0
Expenditure on know-how	0	0
Expenditure on professional and consultation fees	0	0
Expenditure on interest	0	0
Expenditure on other matters	42,00,000	48,31,901
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	42,00,000	48,31,901
Final dividend remitted in foreign currency	0	0
Interim dividend remitted in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
FOB value of manufactured goods exported	69,50,00,000	28,81,68,752
FOB value of traded goods exported	0	0
Total earnings on export of goods calculated on FOB basis	69,50,00,000	28,81,68,752
Earnings on royalty	0	0
Earnings on know-how	0	0
Earnings on professional and consultation fees	0	0
Total earnings on royalty, know-how, professional and consultation fees	0	0
Earnings on interest	0	0
Earnings on dividend	0	0
Total earnings on interest and dividend	0	0
Earnings on other income	0	0
Total earnings in foreign currency	69,50,00,000	28,81,68,752
Amount of revenue received in foreign currency from services	0	0
Insurance and freight on exports	0	0
Profit in foreign currency on sale of assets	0	0
Commission brokerage and discount charges in foreign currency	0	0
Professional charges in foreign currency	0	0
Bank and finance charges in foreign currency	0	0
Logistic charge in foreign currency	0	0
Foreign tax	0	0
Sales marketing and advertising expenses in foreign currency	0	0
Meeting expenses in foreign currency	0	0
Research and development expenses in foreign currency	0	0
Intangible asset charges in foreign currency	0	0
Membership and subscription expenses in foreign currency	0	0
Insurance charges in foreign currency	0	0
Telecommunication expenses in foreign currency	0	0
Profits or losses from partnership firms or association of persons or limited liability partnerships	0	0
Financial effect of deviation from accounting standards profit and loss account	0	0
Amount of contributions made to political party or for political purpose	0	0
Amount of contributions made to national defence fund	0	0
Cost incurred by holding company for issuing options or shares under employee stock option or stock purchase scheme	0	0
Cost reimbursed by subsidiary company for issuing options or shares under employee stock option or stock purchase scheme	0	0
Domestic sale manufactured goods	148,74,59,513	106,72,27,104
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	148,74,59,513	106,72,27,104
Export sale manufactured goods	0	0

Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	148,74,59,513	106,72,27,104
Domestic revenue services	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Capital expenditure in foreign currency	0	0
Expenditure on corporate social responsibility activities as per guidelines	30,11,690	30,11,690
Gross value of transaction with related parties as per AS-18	69,50,00,000	18,33,12,905
Bad debts of related parties as per AS-18	0	0

**[300100] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of revenue explanatory [TextBlock]	Textual information (15) [See below]	Textual information (16) [See below]
Share revenue from operations joint ventures	0	0

**Textual information (15)****Disclosure of revenue explanatory [Text Block]****Revenue Recognition**

- Revenue from sale of products is recognised on transfer of all significant risk and rewards of ownership to the buyer which coincides with the dispatch of goods from factory premises and is recognised on accrual basis. The sales are recorded at invoice value net of rebate/trade discounts, goods & services tax and returns.

- Interest income is recognised on an accrual basis on time proportion method, taking into account the amount outstanding and the rate applicable.

- Export benefits are recognised on receipt basis.

- Insurance and other claims are accounted for on settlement of claims/on receipt.

- Sales are shown net of taxes, as applicable.

## Textual information (16)

### Disclosure of revenue explanatory [Text Block]

- Revenue from sale of products is recognised on transfer of all significant risk and rewards of ownership to the buyer which coincides with the dispatch of goods from factory premises and is recognised on accrual basis. The sales are recorded at invoice value net of rebate/trade discounts, goods & services tax and returns.

- Interest income is recognised on an accrual basis on time proportion method, taking into account the amount outstanding and the rate applicable.

- Export benefits are recognised on receipt basis.

- Insurance and other claims are accounted for on settlement of claims/on receipt.

- Sales are shown net of taxes, as applicable.

### [202200] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0
Amount of foreign currency exposure that is not hedged by derivative instrument	0	0
Amount remaining to be amortized in foreign currency monetary item translation difference asset account as of reporting date	0	0
Amount remaining to be amortized in foreign currency monetary item translation difference liability account as of reporting date	0	0

**[300700] Notes - Key managerial personnels and directors remuneration and other information****Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	DIRECTOR1	DIRECTOR2	DIRECTOR3
	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	CHIRANJIV SINGH	HARITI SINGH	GURCHARAN SINGH
Director identification number of key managerial personnel or director	01602672	01852205	00651549
Date of birth of key managerial personnel or director	25/08/1951	24/04/1955	01/01/1936
Designation of key managerial personnel or director	Managing Director	Whole Time Director	Other Non Executive Director
Qualification of key managerial personnel or director	ENGINEER	POST GRADUATE	GRADUATE
Shares held by key managerial personnel or director	[shares] 26,50,518	[shares] 4,62,462	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	54,00,000	24,00,000	0
Perquisites key managerial personnel or director	3,56,915	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	57,56,915	24,00,000	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	57,56,915	24,00,000	0

**[301000] Notes - Corporate social responsibility****Disclosure of net profits for last three financial years [Table] ..(1)**

Unless otherwise specified, all monetary values are in 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	11,17,74,297	14,36,62,916	10,57,10,745
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	11,17,74,297	14,36,62,916	10,57,10,745

**Classification of CSR spending [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Classification of CSR spending [Axis]	Education
	<b>01/04/2020 to 31/03/2021</b>
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 [LineItems]	
CSR project or activity identified	Education
Sector in which project is covered	Education
Whether projects or programs undertaken in local area or other	Through Sun foundation, 7th Floor, Le-Meridien Commercial Tower, Raisina Road, New Delhi - 110001
Name of state or union territory where projects or programs was undertaken	Delhi (NCT)
Name of district where projects or programs was undertaken	Delhi
Budget amount outlay project or program wise	30,00,000
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	30,00,000
Overheads on projects or programs	0
Total amount spent on projects or programs	30,00,000
Cumulative expenditure upto reporting period	0
Expenditure on administrative overheads	0
Mode of amount spent	Other implementing agencies

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	CSR POLICY ATTACHED ALONGWITH DIRECTOR REPORT
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	AS PER CSR POLICY ATTACHED ALONGWITH DIRECTOR REPORT
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	
Disclosure overview of projects or programs proposed to be undertaken CSR policy	AS PER CSR POLICY ATTACHED
Average net profit for last three financial years	12,03,82,652.67
Prescribed CSR expenditure	24,07,653.05
Amount CSR to be spent for financial year	24,07,653.05
Amount CSR spent for financial year	30,00,000
Amount spent in local area	0
Amount spent on construction/acquisition of any asset in cash	0
Amount spent on construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on construction/acquisition of any asset	0
Amount spent on purposes other than construction/acquisition of any asset in cash	0
Amount spent on purposes other than construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on purposes other than construction/acquisition of any asset	0
Amount unspent CSR	0
Disclosure manner in which amount CSR spent during financial year explanatory [TextBlock]	T h r o u g h NGO
Details of implementing agency	Through Sun foundation, 7th Floor, Le-Meridien Commercial Tower, Raisina Road, New Delhi - 110001
Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company	It is stated that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the Company.