

**APOLLO GREEN ENERGY LIMITED**  
Consolidated Financial Statements for period 01/04/2022 to 31/03/2023

**[700300] Disclosure of general information about company**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Name of company	APOLLO GREEN ENERGY LIMITED	
Corporate identity number	U74899DL1994PLC061080	
Permanent account number of entity	AAACA6447N	
Address of registered office of company	Office No. 303, Third Floor, DLF Courtyard, Saket, New Delhi, South Delhi, DELHI, INDIA - 110017	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

**[700400] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

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

<b>Auditors [Axis]</b>	<b>1</b>
	<b>01/04/2022 to 31/03/2023</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	M. K. Aggarwal & Co.
Name of auditor signing report	Atul Aggarwal
Firms registration number of audit firm	01411N
Membership number of auditor	099374
Address of auditors	30 Nishant Kunj, Pitam Pura, New Delhi-110034
Permanent account number of auditor or auditor's firm	AABFM7140A
SRN of form ADT-1	F01506591
Date of signing audit report by auditors	30/12/2023
Date of signing of balance sheet by auditors	30/12/2023

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (1)

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

#### INDEPENDENT AUDITOR'S REPORT

To the Members of Apollo Green Energy Limited (formerly known as Apollo International Limited)

Report on the Audit of Consolidated Financial Statements

#### Opinion

We have audited the accompanying Consolidated Financial Statements of Apollo Green Energy Limited (formerly known as Apollo International Limited) ("the Holding Company or the Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2023, Consolidated Statement of Profit and Loss (including other comprehensive income), Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (the "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, and based on consideration of reports of other auditors on separate financial statements and on the other financial information of subsidiaries which have not been audited by us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015 as amended (the "Ind AS") and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group, as at March 31, 2023, its consolidated comprehensive income (including other comprehensive income), consolidated changes in equity and its consolidated cash flows for the year then ended.

#### 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 Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report (Refer Annexure "A"). We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in India in terms of the Code of Ethics issued by the Institute of Chartered Accountant of India ("ICAI"), and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained, and the audit evidence obtained by the other auditors in terms of their reports referred to in "Other Matters" section below, is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matters

- Refer Note No. 49, where in M/s Apollo Logisolutions Ltd. has been consolidated in Apollo Green Energy Limited as an associate entity

vide agreement dated as on 30th March,2023.

- Emphasis of Matter reported in the main report in case of Apollo Green Energy International

(Formerly known as Apollo International Limited)

Note No. 62 regarding receivable of Rs.622 Lac as long-term loan and advances from certain party which is considered doubtful of recovery for which no provision has been made in the books of accounts, in view of legal opinion obtained by the management.

Our opinion is not modified in respect of these matter.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report, but does not include the standalone financial statements, consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of such companies respectively and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors of such companies either intend to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group responsible for overseeing the financial reporting process of each such company.

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 Standards of Auditing ("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 consolidated financial statements.

We give in "Annexure A" a detailed description of Auditor's responsibilities for Audit of the Consolidated Financial Statements

#### Other Matters

- We did not audit the financial statements of seven subsidiaries, eight step down subsidiaries and one Associate entity. The financial statements of seven subsidiaries and eight step down subsidiaries reflect total assets of 30,520 Lacs as at 31st March, 2023, total revenues of Rs.14,085 Lacs and net cash flows amounting to Rs.112 Lacs for the year ended on that date, as considered in the consolidated financial statements. This financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, step down subsidiaries and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, insofar as it relates to the aforesaid subsidiaries, step down subsidiaries is based solely on the reports of the other auditors.

S No. Name of the Entity

Subsidiaries

1. Apollo International FZC, Sharjah
2. Adsal Exim Private Ltd, India
3. BI Proex Limited (earlier known as AIL Proex Limited)
4. Apollo Lycos Netcommerce Limited, India
5. Encorp E-services Limited, India
6. Cosmic Investments Limited, India
7. Apollo Sovar Apparel Private Limited India

Step-down subsidiaries

1. Vinayak Infosys Private Limited, India
2. Apollo International Trading LLC
3. Apollo International PTE Limited, Singapore
4. Apollo TTG East Africa Limited, Uganda
5. Qingdao High Tech Global Company Limited, China
6. Global Investment & Trust S.L., Spain
7. Apollo International USA Inc.
8. Tire Tech Global LLC -USA

Associate

1. Apollo Logisolutions Limited, India

## Report on Other Legal and Regulatory Requirements

- As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the Annexure B, a statement on the matter specified in paragraph 3(xxi) of CARO 2020.
- As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditors on separate financial statements of the subsidiary companies incorporated in India and referred to in the other matter section above and which have been audited by other auditors/ certified by the management, we report, to the extent applicable, that:
  - We have sought and, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- In our opinion, proper books of accounts as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books, and the reports of the other auditors.
- The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of accounts maintained for the purpose of preparation of the consolidated financial statements.
- In our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015.
- On the basis of the written representations received as on March 31, 2023 from the directors of the Holding Company, its subsidiaries, incorporated in India and audited by us, as on March 31, 2023 taken on record by the respective Board of Directors of such companies and the reports of the other auditors of the subsidiary company incorporated in India and audited by other auditors (as mentioned in "other matters" paragraph above), none of the directors of the Holding Company, its subsidiaries, incorporated in India, are disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- With respect to the adequacy of internal financial controls with reference to consolidated financial statements of the Group, incorporated in India, and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014 as amended, in our opinion and to the best of our information and according to the explanations given to us:
- The consolidated financial statements disclosed the impact of pending litigations as on March 31, 2023 on the consolidated financial position of the Group.
- The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.
- There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies incorporated in India, during the year ended March 31, 2023.
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- On the basis of reports of other auditors of subsidiaries, incorporated in India and not audited by us, and the respective management of the Holding Company and its subsidiaries, which are companies incorporated in India and audited by us, have represented that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by such companies to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or its subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- On the basis of reports of other auditors of subsidiaries, incorporated in India and not audited by us, and the respective management of the Holding Company and its subsidiaries, which are companies incorporated in India and audited by us, have represented that, to the best of their knowledge and belief, no funds have been received by such companies from any person(s) or entity(ies), including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the Holding Company or its subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us and those

performed by other auditors (as mentioned above), nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) of Rule 11(e) contain any material misstatement.

- The Holding Company has neither declared nor paid any dividend during the year.

- As required by The Companies (Amendment) Act, 2017, in our opinion, according to information, explanations given to us, the remuneration payable by the Group, incorporated in India, is within the limits laid prescribed under Section 197 of the Act and the rules thereunder.

For M/s M. K. Aggarwal & Co.

Chartered Accountants

Firm Registration No: 01411N

CA Atul Aggarwal

Partner

Place: New Delhi      Membership No.: 099374

Date: 30.12.2023      UDIN: 24099374BKALWD9186

#### ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT ON EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF APOLLO GREEN ENERGY LIMITED (FORMERLY KNOWN AS APOLLO INTERNATIONAL LIMITED)

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

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

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

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

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained and reports of other auditors, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of each company included in the Group 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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the companies to cease to continue as a going concern.

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other ' entities included in the consolidated financial statements of which we are the independent auditors 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.

For M/s M. K. Aggarwal & Co.

Chartered Accountants

Firm Registration No: 01411N

CA Atul Aggarwal

Partner

Place: New Delhi      Membership No.: 099374

Date: 30.12.2023      UDIN: 24099374BKALWD9186

**ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF APOLLO GREEN ENERGY LIMITED (FORMERLY KNOWN AS APOLLO INTERNATIONAL LIMITED)**

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

**Opinion**

In conjunction with our audit of the consolidated financial statements of Apollo Green Energy Limited (Formerly known as Apollo International Limited) (the "Holding Company") as of and for the year ended March 31, 2023, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company, its subsidiaries, which are companies incorporated in India.

In our opinion, and to the best of our information and according to the explanations given to us, the Holding company, its subsidiary companies, which are companies incorporated in India, have maintained, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as of March 31, 2023, based on the internal control with reference to financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI").

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

The respective Board of Directors of the Holding company, its subsidiary companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note issued by the 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 the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the internal financial controls with reference to financial statements of the Holding company,

its subsidiary companies, which are companies incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. 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 with reference to financial statements 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, 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 and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to financial statements of the Holding company, its subsidiary companies, which are companies incorporated in India.

#### Meaning of Internal Financial Controls With reference to Consolidated Financial Statements

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

#### Inherent Limitations of Internal Financial Controls With reference to Consolidated Financial Statements

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, 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 with reference to consolidated financial statements to future periods are subject to the risk that the internal financial control with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Other Matter

Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements in so far as it relates to a subsidiary, which are companies incorporated in India and not audited by us, is based solely on the corresponding reports of the auditors of such companies.

For M/s M. K. Aggarwal & Co.

Chartered Accountants

Firm Registration No: 01411N

CA Atul Aggarwal

Partner

Place: New Delhi Membership No.: 099374

Date: 30.12.2023

UDIN: 24099374BKALWD9186



**[110000] Balance sheet**

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	4,306	44,459	45,446
Capital work-in-progress	0	83	
Investment property	6,341	6,214	
Goodwill	6	5,126	
Other intangible assets	25	3	7
Non-current financial assets [Abstract]			
Non-current investments	(A) 41,697	(B) 20,598	
Loans, non-current	0	1,157	
Other non-current financial assets	1,649	820	
Total non-current financial assets	43,346	22,575	
Deferred tax assets (net)	1,891	4,911	
Other non-current assets	(C) 1,147	(D) 3,785	
Total non-current assets	57,062	87,156	
Current assets [Abstract]			
Inventories	4,271	3,691	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	20,872	20,974	
Cash and cash equivalents	(E) 6,920	(F) 7,238	
Loans, current	0	27	
Other current financial assets	10,470	5,012	
Total current financial assets	38,262	33,251	
Other current assets	20,687	14,262	
Total current assets	63,220	51,204	
Non-current assets classified as held for sale	0	8,654	
Total assets	1,20,282	1,47,014	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,900	1,900	1,900
Other equity	45,038	37,526	
Total equity attributable to owners of parent	46,938	39,426	
Non controlling interest	16	3,738	
Total equity	46,954	43,164	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	19,865	35,523	
Other non-current financial liabilities	(G) 1,106	(H) 7,437	
Total non-current financial liabilities	20,971	42,960	
Provisions, non-current	449	825	
Deferred tax liabilities (net)	927	927	
Other non-current liabilities	2,086	4,716	
Total non-current liabilities	24,433	49,428	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	14,178	25,405	
Trade payables, current	13,934	13,875	
Other current financial liabilities	(I) 1,263	(J) 5,523	
Total current financial liabilities	29,375	44,803	
Other current liabilities	18,403	9,038	
Provisions, current	1,117	522	
Current tax liabilities	0	59	
Total current liabilities	48,895	54,422	
Total liabilities	73,328	1,03,850	

Total equity and liabilities	1,20,282	1,47,014
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### Footnotes

- (A) Investments = 26262 Investments accounted using equity method = 15435  
 (B) Investments = 16096 Investments accounted using equity method = 4502  
 (C) Right of use of asset = 526 Other Non Current assets = 622 Income tax assets (net) = 0  
 (D) Right of use of asset = 2204 Other Non Current assets = 862 Income tax assets (net) = 719  
 (E) Cash and cash equivalents = 1340 Bank Balances other than cash & cash Equivalents = 5581  
 (F) Cash and cash equivalents = 1443 Bank Balances other than cash & cash Equivalents = 5794  
 (G) Lease Liabilities =476 Other financial liabilities = 630  
 (H) Lease Liabilities =2000 Other financial liabilities = 5437  
 (I) Lease Liabilities = 83 Other financial liabilities = 1180  
 (J) Lease Liabilities = 231 Other financial liabilities = 5292

## [210000] Statement of profit and loss

### Earnings per share [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 13	[INR/shares] 22
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 13	[INR/shares] 22
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 13	[INR/shares] 22
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 13	[INR/shares] 22

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	75,340	81,036
Other income	3,744	4,206
Total income	79,084	85,242
Expenses [Abstract]		
Cost of materials consumed	9,549	9,368
Purchases of stock-in-trade	22,513	16,799
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-267	-132
Employee benefit expense	5,657	9,377
Finance costs	2,716	7,987
Depreciation, depletion and amortisation expense	604	3,410
Other expenses	35,747	39,617
Total expenses	76,519	86,426
Profit before exceptional items and tax	2,565	-1,184
Total profit before tax	2,565	-1,184
Tax expense [Abstract]		
Current tax	691	328
Deferred tax	56	-4,057
Total tax expense	747	-3,729
Total profit (loss) for period from continuing operations	1,818	2,545
Share of profit (loss) of associates and joint ventures accounted for using equity method	652	1,598
Total profit (loss) for period	2,470	4,143
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-12	-118
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	379	1,246
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	367	1,128
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	183	204
Total other comprehensive income that will be reclassified to profit or loss, net of tax	183	204
Total other comprehensive income	550	1,332
Total comprehensive income	3,020	5,475
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	550	1,332
Total comprehensive income	3,020	5,475
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

**[210000a] Statement of profit and loss**

**Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table] ..(1)**

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Fair Value gain on investments	Fair Value gain on investments
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	379	1,246

**Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Table] ..(1)**

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

Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will be reclassified to profit or loss, net of tax, others	Foreign Exchange Translation Reserve	Foreign Exchange Translation Reserve
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	183	204

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

**Statement of changes in equity [Table] ..(1)**

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	
Other equity [Abstract]				01/04/2022 to 31/03/2023
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	2,470	4,143		2,470
Changes in comprehensive income components	550	1,332		550
Total comprehensive income	3,020	5,475		3,020
Other changes in equity [Abstract]				
Other additions to reserves	1,803	4,239		1,803
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Other changes in equity, others	2,689	-307		2,689
Total other changes in equity	4,492	3,932		4,492
Total increase (decrease) in equity	7,512	9,407		7,512
Other equity at end of period	45,038	37,526	28,119	45,038

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

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Equity component of financial instrument [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	4,143		0	0
Changes in comprehensive income components	1,332			
Total comprehensive income	5,475		0	0
Other changes in equity [Abstract]				
Other additions to reserves	4,239		1,803	4,174
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Other changes in equity, others	-307		792	474
Total other changes in equity	3,932		2,595	4,648
Total increase (decrease) in equity	9,407		2,595	4,648
Other equity at end of period	37,526	28,119	9,771	7,176

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

..(3)

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

Components of equity [Axis]	Equity component of financial instrument [Member]	Reserves [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		2,470	4,143	
Changes in comprehensive income components		550	1,332	
Total comprehensive income		3,020	5,475	
Other changes in equity [Abstract]				
Other additions to reserves		0	65	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Other changes in equity, others		1,897	-781	
Total other changes in equity		1,897	-716	
Total increase (decrease) in equity		4,917	4,759	
Other equity at end of period	2,528	35,267	30,350	25,591

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

..(4)

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

Components of equity [Axis]	Capital reserves [Member]			Securities premium reserve [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Other changes in equity, others	-157	0		-2,316
Total other changes in equity	-157	0		-2,316
Total increase (decrease) in equity	-157	0		-2,316
Other equity at end of period	536	693	693	3,995

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

..(5)

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

Components of equity [Axis]	Securities premium reserve [Member]		Capital redemption reserves [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		0	60
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	60
Total increase (decrease) in equity	0		0	60
Other equity at end of period	6,311	6,311	1,210	1,210

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

..(6)

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

Components of equity [Axis]	Capital redemption reserves [Member] 31/03/2021	Revaluation reserve [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	1,150	151	151	151

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

..(7)

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

Components of equity [Axis]	General reserve [Member]			Retained earnings [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		2,470
Changes in comprehensive income components	0	0		550
Total comprehensive income	0	0		3,020
Other changes in equity [Abstract]				
Other additions to reserves	0	5		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Other changes in equity, others	-17	0		4,387
Total other changes in equity	-17	5		4,387
Total increase (decrease) in equity	-17	5		7,407
Other equity at end of period	126	143	138	29,249

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

..(8)

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

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	4,143		2,470	4,143
Changes in comprehensive income components	1,332		550	1,332
Total comprehensive income	5,475		3,020	5,475
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Other changes in equity, others	-781		4,387	-781
Total other changes in equity	-781		4,387	-781
Total increase (decrease) in equity	4,694		7,407	4,694
Other equity at end of period	21,842	17,148	29,249	21,842

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

..(9)

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

Components of equity [Axis]	Other retained earning [Member]
	31/03/2021
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	17,148

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (2) [See below]	Textual information (3) [See below]

## Textual information (2)

### Disclosure of notes on changes in equity [Text Block]

(A) Equity share capital

	No. of shares	Amount
Equity shares		
As at April 01, 2021	1,90,00,000	1,900
Changes during the year	-	-
As at March 31, 2022	1,90,00,000	1,900
Balance as at April 01, 2022	1,90,00,000	1,900
Changes during the year	-	-
As at March 31, 2023	1,90,00,000	1,900

(B) Other equity

Particulars	Reserve and surplus		Other components of equity				Attr		
General reserve	Capital Reserve	Revaluation Reserve	Securities Premium	Retained Earnings	Capital Redemption Reserve	Equity component of Preference Share	FCTR	the c	the C
As at April 01, 2021	138	183	151	6,311	17,148	1,150	2,008	520	27,6

Addition during the year	5	510	-	-	60	4,448	(274)	4,751
Profit for the year	-	-	-	-	3,945	-	-	3,945
Items of OCI:								-
Other Comprehensive income	-	-	-	-	1,132	-		1,132
Transfer to capital redemption reserve	-	-	-	-	(60)	-	-	(60)
Ind AS Adjustment					(323)		473	150
As at March 31, 2022	143	693	151	6,311	21,842	1,210	6,456	720
Profit for the year	-	-	-	-	2,471	-	-	2,471
Addition during the year	-	-				1,620	183	1,803
Items of OCI:								
Exchange difference arising on translation of foreign operations	-	-	-	-	-			
Remeasurement of defined benefit obligations	-	-	-	-	35	-	-	35
Fair Value gain on investments					332			332
Transfer to capital redemption reserve								-

Ind AS and other adjustment	(17)	(157)		(2,316)	4,569			792	2,87
	(17)	(157)	-	(2,316)	7,407	-	1,620	975	7,51
As at March 31, 2023	126	536	151	3,995	29,249	1,210	8,076	1,695	

23	Other equity			As at March 31, 2023				As at March 31, 2022	
	Retained earnings			29,249				21,842	
	Security premium Reserve			3,995				6,311	
	Equity component of Preference shares			8,076				6,456	
	Capital Reserve			536				693	
	Revaluation reserves			151				151	
	General reserve			126				143	
	Foreign Currency Translation Reserve (FCTR)			1,695				720	
	Capital redemption reserve			1,210				1,210	
				45,038					37,526
	(a) Retained earnings								
	At the beginning of the period			21,842				17,148	

Add/(Less) : profit for the year	2,471	3,945	
Add/(Less) : Other Comprehensive income	367	1,132	
Add: IND AS and other adjustment	4,569	(323)	
Less: Transferred to Capital Redemption Reserve	-	(60)	
	29,249		21,842

(Retained earnings comprise of the group company's undistributed earnings after taxes and other comprehensive income. The items of other comprehensive income consists of remeasurement of net defined benefit liability/ asset)

Free reserve to be utilised as per provisions of The Companies Act, 2013.

(b) Security Premium Reserve

Opening Balance	6,311	6,311	
Add/(Less) : IND AS adjustment	(2,316)	-	
Closing Balance	3,995		6,311

Balance of Security premium reserve consist of premium on issue of share over its face value. The balance will be utilised for issue of fully paid bonus shares , buy-back of its own share as per provision of the Companies Act, 2013

(c) Equity component of Preference shares

Opening Balance	6,456	2,008
Additions during the year	1,620	4,448
(-) Deletions during the year		
Closing Balance	8,076	6,456

(d) Capital Reserve

Opening Balance	693	183
Additions during the year	-	510
Deletion During the Year	157	
Closing Balance	536	693

(e) Revaluation Reserves

Balance at the beginning of the year	151	151
Current year transfer	-	-
Acquired During the Period	-	-
Closing Balance	151	151

(f) General reserve

Opening balance	143	138
Additions during the year	-	5
Deletion During the Year	17	
Closing balance	126	143

(g) Foreign currency translation reserve

Opening balance	720	520
Additions during the year	183	(274)
Add/(Less) : IND AS adjustment	792	473
Closing balance	1,695	720

(h) Capital Redemption Reserve

	As at March 31, 2023	As at March 31, 2022	
Opening Balance	1,210	1,150	
Additions during the year	-	60	
Closing Balance	1,210		1,210

As per the Companies Act of 2013, the company is required to create Capital redemption reserve account out of profits of the company which are available for distribution of dividend and the amount credited to such account shall not be utilised by the company except for redemption of Preference Shares

Total	45,038	37,526
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24	Non Controlling Interest	As at March 31, 2023	As at March 31, 2022
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Non Controlling Interest	16	3,738
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	16	3,738
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## Textual information (3)

### Disclosure of notes on changes in equity [Text Block]

(A) Equity share capital

	No. of shares	Amount
Equity shares		
As at April 01, 2021	1,90,00,000	1,900
Changes during the year	-	-
As at March 31, 2022	1,90,00,000	1,900
Balance as at April 01, 2022	1,90,00,000	1,900
Changes during the year	-	-
As at March 31, 2023	1,90,00,000	1,900

(B) Other equity

Particulars	Reserve and surplus		Other components of equity				Attr		
General reserve	Capital Reserve	Revaluation Reserve	Securities Premium	Retained Earnings	Capital Redemption Reserve	Equity component of Preference Share	FCTR	the c	the C
As at April 01, 2021	138	183	151	6,311	17,148	1,150	2,008	520	27,6

Addition during the year	5	510	-	-	60	4,448	(274)	4,750
Profit for the year	-	-	-	-	3,945	-	-	3,945
Items of OCI:								-
Other Comprehensive income	-	-	-	-	1,132	-		1,132
Transfer to capital redemption reserve	-	-	-	-	(60)	-	-	(60)
Ind AS Adjustment					(323)		473	150
As at March 31, 2022	143	693	151	6,311	21,842	1,210	6,456	720
Profit for the year	-	-	-	-	2,471	-	-	2,471
Addition during the year	-	-				1,620	183	1,803
Items of OCI:								
Exchange difference arising on translation of foreign operations	-	-	-	-	-			
Remeasurement of defined benefit obligations	-	-	-	-	35	-	-	35
Fair Value gain on investments					332			332
Transfer to capital redemption reserve								-

Ind AS and other adjustment	(17)	(157)		(2,316)	4,569			792	2,87
	(17)	(157)	-	(2,316)	7,407	-	1,620	975	7,51
As at March 31, 2023	126	536	151	3,995	29,249	1,210	8,076	1,695	

23	Other equity			As at March 31, 2023				As at March 31, 2022	
	Retained earnings			29,249				21,842	
	Security premium Reserve			3,995				6,311	
	Equity component of Preference shares			8,076				6,456	
	Capital Reserve			536				693	
	Revaluation reserves			151				151	
	General reserve			126				143	
	Foreign Currency Translation Reserve (FCTR)			1,695				720	
	Capital redemption reserve			1,210				1,210	
				45,038					37,526
	(a) Retained earnings								
	At the beginning of the period			21,842				17,148	

Add/(Less) : profit for the year	2,471	3,945	
Add/(Less) : Other Comprehensive income	367	1,132	
Add: IND AS and other adjustment	4,569	(323)	
Less: Transferred to Capital Redemption Reserve	-	(60)	
	29,249		21,842

(Retained earnings comprise of the group company's undistributed earnings after taxes and other comprehensive income. The items of other comprehensive income consists of remeasurement of net defined benefit liability/ asset)

Free reserve to be utilised as per provisions of The Companies Act, 2013.

(b) Security Premium Reserve

Opening Balance	6,311	6,311	
Add/(Less) : IND AS adjustment	(2,316)	-	
Closing Balance	3,995		6,311

Balance of Security premium reserve consist of premium on issue of share over its face value. The balance will be utilised for issue of fully paid bonus shares , buy-back of its own share as per provision of the Companies Act, 2013

(c) Equity component of Preference shares

Opening Balance	6,456	2,008
Additions during the year	1,620	4,448
(-) Deletions during the year		
Closing Balance	8,076	6,456

(d) Capital Reserve

Opening Balance	693	183
Additions during the year	-	510
Deletion During the Year	157	
Closing Balance	536	693

(e) Revaluation Reserves

Balance at the beginning of the year	151	151
Current year transfer	-	-
Acquired During the Period	-	-
Closing Balance	151	151

(f) General reserve

Opening balance	143	138
Additions during the year	-	5
Deletion During the Year	17	
Closing balance	126	143

(g) Foreign currency translation reserve

Opening balance	720	520
Additions during the year	183	(274)
Add/(Less) : IND AS adjustment	792	473
Closing balance	1,695	720

(h) Capital Redemption Reserve

	As at March 31, 2023	As at March 31, 2022	
Opening Balance	1,210	1,150	
Additions during the year	-	60	
Closing Balance	1,210		1,210

As per the Companies Act of 2013, the company is required to create Capital redemption reserve account out of profits of the company which are available for distribution of dividend and the amount credited to such account shall not be utilised by the company except for redemption of Preference Shares

Total	45,038	37,526
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24	Non Controlling Interest	As at March 31, 2023	As at March 31, 2022
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	Non Controlling Interest	16	3,738
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		16	3,738
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**[320000] Cash flow statement, indirect**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	2,565	-1,184	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	2,669	7,839	
Adjustments for decrease (increase) in inventories	-580	-1,021	
Adjustments for decrease (increase) in trade receivables, current	102	-4,654	
Adjustments for decrease (increase) in other current assets	-6,194	-4,173	
Adjustments for decrease (increase) in other non-current assets	36	-23	
Adjustments for other financial assets, non-current	-829	-118	
Adjustments for other financial assets, current	-5,458	-4,005	
Adjustments for increase (decrease) in trade payables, current	1,818	2,673	
Adjustments for increase (decrease) in other current liabilities	5,749	6,648	
Adjustments for depreciation and amortisation expense	604	3,426	
Adjustments for provisions, current	-457	214	
Adjustments for other financial liabilities, current	-4,112	-257	
Adjustments for other financial liabilities, non-current	-4,807	475	
Adjustments for unrealised foreign exchange losses gains	0	-800	
Adjustments for dividend income	32	34	
Adjustments for interest income	160	246	
Other adjustments to reconcile profit (loss)	(A) -3,138	(B) -2,464	
Other adjustments for non-cash items	652	1,598	
Total adjustments for reconcile profit (loss)	-14,137	5,078	
Net cash flows from (used in) operations	-11,572	3,894	
Income taxes paid (refund)	-3,609	610	
Net cash flows from (used in) operating activities	-7,963	3,284	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	48,358	8,226	
Interest received	160	246	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	(C) -10,415	(D) -3,421	
Net cash flows from (used in) investing activities	38,103	5,051	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	1,620	4,448	
Repayments of borrowings	27,658	4,837	
Payments of lease liabilities	1,720	-826	
Interest paid	2,542	7,839	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	(E) -158	(F) 451	
Net cash flows from (used in) financing activities	-30,458	-6,951	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-318	1,384	
Net increase (decrease) in cash and cash equivalents	-318	1,384	
Cash and cash equivalents cash flow statement at end of period	6,920	7,238	5,854

**Footnotes**

(A) S.No.ParticularsAmount 1Interest on lease liability47 2Liabilities written back0 3Gain on sale/disposal of fixed assets-6 4Gain on disposal of investment property0 5Profit on sale of subsidiary-2529 6Gain on fair value of investment0 7Bad Debts0 8Loss on sale of fixed assets0 9Provision of SEIS income written off0 10Expected Credit Loss on financial assets0 11Assets written off0 12Share of profit in joint ventures-652

(B) S.No.ParticularsAmount 1Interest on lease liability148 2Liabilities written back-1005 3Gain on sale/disposal of fixed assets-54 4Gain on disposal of investment property-939 5Profit on sale of subsidiary-932 6Gain on fair value of investment-18 7Bad Debts230 8Loss on sale of fixed assets152 9Provision of SEIS income written off662 10Expected Credit Loss on financial assets598 11Assets written off293 12Share of profit in joint ventures-1598

(C) S.No.ParticularsAmount 1Proceeds from sale of subsidiary0 2Asset held for sale8654 3Right to use Asset (ROU)1678 4Investment-10319 5Loan1157 6Investment accounted for using the equity method-11585

(D) S.No.ParticularsAmount 1Proceeds from sale of subsidiary365 2Asset held for sale-7476 3Right to use Asset (ROU)-744 4Investment-1211 5Loan0 6Investment accounted for using the equity method5645

(E) S.No.ParticularsAmount 1Redemption Preference Shares0 2Capital Reserve-157

(F) S.No.ParticularsAmount 1Redemption Preference Shares-60 2Capital Reserve510

**[610100] Notes - List of accounting policies**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]

## Textual information (4)

### Disclosure of significant accounting policies [Text Block]

- Corporate Information

Apollo Green Energy Limited ('the Holding Company' or 'the Company') together with its subsidiaries (collectively referred to as the 'Group'), joint ventures, was incorporated dated August 25, 1994 under the provisions of the Companies Act, 2013 having CIN No. U74899DL1994PLC061080.

The Group's main business is to:

- export of diverse range of products and equipment in the field of steel, cement, water treatment plants and other infrastructure projects through its Engineering & Projects Division, manufacturing and export of leather garments and accessories through its Tag Fashion Division and export and domestic sale of tyres, tubes and flaps through its Tyre Tech Global Division.
- undertake and carry on the business of storage, handling, loading, unloading, warehousing, transporting, and repairing of marine containers, developing and operating a container freight station and entering into contracts and arrangements of all kinds with shippers, ship-owners, container owners, container lessees and lessors, shipping agents and transporters.
- render end to end logistics services comprising of activities related to consolidation of cargo, transportation, freight forwarding and customs clearance services to its customers.

These financial statements of the Company for the year ended March 31st, 2023 were approved and adopted by board of directors of the Company in their meeting held on December 30, 2023.

- Significant accounting policies

- Basis of preparation:

The Consolidated financial statements have been prepared in accordance with Indian Accounting Standards [Ind AS] notified under the Companies [Indian Accounting Standards] Rules, 2015, as amended from time to time and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III).

For all periods up to and including the year ended 31st March, 2022, the Company has prepared its financial statements in accordance with the accounting standards notified under the section 133 of the Companies Act, 2013, read with relevant rules as amended [Indian GAAP].

The Group has adopted Ind AS as per Companies [Indian Accounting Standards] [Ind AS] Rules, 2015 as notified under section 133 of the Companies Act, 2013 for these financial statements beginning from 1st April, 2020. As per the principles of Ind AS 101 "First time adoption of Indian Accounting Standard", the transition date to Ind AS is 1st April, 2020 and hence the comparatives for the previous year ended 31st March, 2022 and balances as on 1st April, 2020 have been restated as per the principles of Ind AS, wherever deemed necessary.

- Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company its Subsidiaries , Associates and Joint Venture as at 31 March 2023. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has: -

- Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee),
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns.

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights

- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies.

Consolidation procedure:

- The financial statements of the Holding Company and its subsidiaries are combined on a line-by-line basis by adding together like items of assets, liabilities, equity, incomes, expense and cash flows, after fully eliminating intra-group balances and intragroup transactions
  - Combine like items of assets, liabilities, equity, income, expense, and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.
  - Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.
  - Eliminate in full intragroup assets and liabilities, equity, income, expense, and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.
  - In case of foreign subsidiaries, revenue items are consolidated at the average rate prevailing during the year. All Monetary items and non-monetary items form part of assets and liabilities are converted at rates prevailing at the end of the year and actual rate respectively. Any exchange difference arising on consolidation is recognised in the Foreign Currency Translation Reserve (FCTR).
  - The audited / unaudited financial statements of foreign subsidiaries / joint ventures / associates have been prepared in accordance with the Generally Accepted Accounting Principle of its Country of incorporation or Ind AS.
  - Investment in Associates and Joint Ventures has been accounted under the Equity Method as per Ind AS 28 – Investments in Associates and Joint Ventures. Investments in joint operations are accounted using the Proportionate Consolidation Method as per Ind AS 111 – Joint Arrangements.
  - The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as on the date of disposal is recognised in the Consolidated Statement of Profit and Loss being the profit or loss on disposal of investment in subsidiary.
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- The Group accounts for its share of post-acquisition changes in net assets of associates and joint ventures, after eliminating unrealised profits and losses resulting from transactions between the Group and its associates and joint ventures.
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- Non-Controlling Interest's share of profit / loss of consolidated subsidiaries for the year is identified and adjusted against the income of the Group in order to arrive at the net income attributable to shareholders of the Company.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

- A change in the ownership interest of a subsidiary, without a loss of control, is accounted as an equity transaction. If the Group loses control over a subsidiary, it:
  - Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost
  - Derecognises the carrying amount of any non-controlling interests
  - Derecognises the cumulative translation differences recorded in equity
  - Recognises the fair value of the consideration received
  - Recognises the fair value of any investment retained
  - Recognises any surplus or deficit in profit or loss
  - Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners
  - Reclassifies the parent's share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities

#### • Foreign Currency Transactions

##### Functional & presentational currency

The Consolidated financial statements of the foreign subsidiaries, which are consolidated into the consolidated financial statements of the Group, are prepared and the items included in the consolidated financial statements are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The consolidated financial statements are prepared in the Indian Rupees which is the Group's presentation currency.

The Group has deemed the cumulative translation differences for foreign operations at the date of transition to be zero. Adjustments to give effect to this are recorded against opening equity. After the date of transition, translation differences arising on translation of foreign operations are recognised in other comprehensive income and included in a separate translation reserve within equity.

##### Transactions and balances

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency at the date of the transaction. Gains/Losses arising out of fluctuation in foreign exchange rate between the transaction date and settlement date are recognised in the Statement of Profit and Loss.

All monetary assets and liabilities in foreign currencies are restated at the year end at the exchange rate prevailing at the year end and the exchange differences are recognised in the Statement of Profit and Loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

##### Conversion

Functional and reporting currencies of foreign operations are different from the reporting currency of the Holding Group. For all the foreign operations of the Group, all assets and liabilities (excluding share capital and opening reserves and surplus) are translated into INR using the exchange rate prevailing at the reporting date. Share capital, reserves and surplus are carried at historical cost. Revenues, costs and expenses are translated using the weighted average exchange rate during the reporting period. The resultant currency translation difference is recognised as foreign currency translation reserve under the head 'Other Equity'. On the disposal of a foreign operation, all of the accumulated exchange differences in respect of that operation attributable to the Group are reclassified to the consolidated statement of profit and loss.

- Current vs non-current classifications:

An operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle. The projects business comprises long-term contracts which have an operating cycle exceeding one year. For classification of current assets and liabilities related to projects business, the Group uses the duration of the contract as its operating cycle.

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it satisfies below criteria:

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held for primary purpose of trading;
- Expected to be realised within twelve months after reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current assets.

A Liability is classified as current when it satisfies below criteria:

- Expected to settle the liability in normal operating cycle;
- Held primarily for the purpose of trading;
- Due to be settled within twelve months after reporting period; or
- There is no unconditional right to defer the settlement of liability for at least twelve months after reporting period.

All other liabilities are classified as non-current liabilities.

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

- Property, plant and equipment (PPE)

Property, Plant and Equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises the purchase price, including import duties and non-refundable purchase taxes, and any directly attributable cost of bringing the asset to its working condition for its intended use. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to Statement of Profit and Loss during the year in which they are incurred.

Gains or losses arising from de-recognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognized.

PPE not ready for the intended use on the date of the Balance Sheet are disclosed as "capital work-in-progress".

- Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

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

- Depreciation/amortization

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value which is taken as nil.

Depreciation is provided on the Straight Line Method as per the rates derived from the balance useful lives of relevant classes of assets prescribed in Schedule II of Companies Act, 2013. Depreciation has been provided on pro-rata basis from the date the assets are put to use during the financial year. In respect of asset sold or disposed off during the year, depreciation is provided till the date of sale/disposal/adjustments of the assets.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised.

The estimated useful lives of assets and residual values are reviewed regularly and, when necessary, and adjusted prospectively, if appropriate

Leasehold improvements are amortized over the lease period, which corresponds with the useful lives of the assets.

The company amortized intangible assets over their estimated useful lives using the straight-line method (SLM).

- Lease

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Group as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Group as a lessor

Lease income from operating leases where the Group is a lessor is recognised in income on a straight-line basis over the lease term unless the receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

- Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any re-measurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis from the commencement date over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (O) Impairment of non-financial assets.

- Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable,

variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is re-measured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Lease liabilities and Right-of-use assets have been presented as a separate line in the balance sheet. Lease payments have been classified as cash used in financing activities.

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

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

- Investment Property

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Group, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred. When part of an investment property is replaced, the carrying amount of the replaced part is derecognised.

Investment properties are subsequently measured at cost less depreciation. Investment properties are depreciated using the straight-line method over their estimated useful lives.

- Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

- Financial asset

- Initial recognition and measurement

All financial assets are initially recognized at fair value. Transaction costs will be considered as part of the cost of acquisition that are directly attributable to the acquisition or issue of financial assets, which are measured through Fair Value Through Profit and Loss (FVTPL). Purchase and sale of financial assets are recognised using trade date accounting.

#### Fair value Measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

In the absence of a principal market, in the most advantageous market for the asset or liability accessible to the Company.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group business model for managing them. All financial assets are recognised initially at fair value plus transaction costs that are attributable to the acquisition of the financial assets in the case of financial assets not recorded at fair value through profit or loss, however transaction costs directly attributable to the acquisition of financial assets at fair value through profit and loss are immediately recognised in the statement of profit and loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

- Subsequent measurement

- Financial assets measured at amortised cost

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the

Contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

- Financial assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For Equity investments the Group has elected to recognize changes in the fair value of certain investments in equity securities in other comprehensive income. These changes are accumulated within the FVOCI equity investments reserve within equity.

- Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

A financial asset which is not classified in any of the above categories is measured at FVTPL.

Investment in equity instruments issued by subsidiary, associate and joint venture companies are measured at cost less impairment.

- Loans to employees and other entities

Loans given to employees and other entities are repayable to the company on demand and hence are carried at cost in the financial statements.

- Impairment of financial assets

The Company recognizes loss allowance using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all financial assets with contractual cash flows other than trade receivable, ECLs are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The

amount of ECLs (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised as an impairment gain or loss in the Statement of Profit and Loss.

- Financial liabilities

- Financial liabilities: initial recognition and measurement

All financial liabilities are recognized at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

- Financial liabilities: subsequent measurement

Financial liabilities are carried at amortized cost using the Effective interest rate (EIR) method.

For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

### c) Loans and borrowings

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

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

- De-recognition of financial instruments

The Group derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

- Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheet when, and only when, the Group has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

- Employee benefits:

- Short term employee benefits

Employee benefits such as salaries, wages, short-term compensated absences, bonus, ex-gratia and performance-linked rewards falling due wholly within twelve months of rendering the service are classified as short-term employee benefits and are expensed in the period in which the employee renders the service.

- Post-employment benefits

- Defined contribution plan:

- Provident fund

The Group superannuation scheme, state governed provident fund scheme, employee state insurance scheme and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the service. The Group has no obligation, other than the contribution payable to the provident fund. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

- Defined benefits plan:

The Group provides for gratuity, a defined benefit plan (the 'Gratuity Plan') covering eligible employees in accordance with the Payment of Gratuity Act, 1972. Gratuity liability is a defined benefit obligation and is provided on the basis of its actuarial valuation based on the projected unit credit method made at each Balance Sheet date. The Company funds gratuity benefits for its employees within the limits prescribed under The Payment of Gratuity (Amendment) Act, 2018 through contributions to a Scheme administered by the Life Insurance Corporation of India ('LIC').

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

- Other long-term employee benefit obligations

Compensated absences: The employees can carry-forward a portion of the unutilised accrued compensated absences and utilise it in future service periods or receive cash compensation on termination of employment. Since, the compensated absences do not fall due wholly within twelve months after the end of the period in which the employees render the related service and are also not expected to be utilised wholly within twelve months after the end of such period, the benefit is classified as a long-term employee benefit. The Group records an obligation for such compensated absences in the period in which the employee renders the services that increase their entitlement. The obligation is measured on the basis of independent actuarial valuation using the projected unit credit method on the Balance Sheet date.

- Income taxes

Tax expenses comprise of current and deferred tax.

- Current Tax:

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

- Deferred Tax:

Deferred tax is recognised on temporary difference between the carrying amount of assets and liabilities in the Financial Statements and the corresponding tax based used in computation of taxable profit.

Deferred tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilized.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

- Inventories

Inventories are valued after providing for obsolescence, as under:

- Raw materials, components, construction materials, stores, spares and loose tools at lower of weighted average cost or net realisable value. However, these items are considered to be realisable at cost if the finished products in which they will be used, are expected to be sold at or above cost. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition
- Finished goods and stock-in-trade (in respect of goods acquired for trading) at lower of weighted average cost or net realisable value. Cost includes costs of purchases, costs of conversion and other costs incurred in bringing the inventories to their present location. Taxes which are subsequently recoverable from taxation authorities are not included in the cost.

Assessment of net realisable value is made at each reporting period end and when the circumstances that previously caused inventories to be written-down below cost no longer exist or when there is clear evidence of an increase in net realisable value because of changed economic circumstances, the write-down, if any, in the past period is reversed to the extent of the original amount written-down so that the resultant carrying amount is the lower of the cost and the revised net realisable value.

- Revenue recognition:

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

The Company transfers control of a good or service over time and therefore satisfies a performance obligation and recognises revenue over a period of time if one of the following criteria is met:

- the customer simultaneously consumes the benefit of the Company's performance or
- the customer controls the asset as it is being created/enhanced by the Company's performance or
- there is no alternative use of the asset and the Company has either explicit or implicit right of payment considering legal precedents,

In all other cases, performance obligation is considered as satisfied at a point in time.

The revenue is recognised to the extent of transaction price allocated to the performance obligation satisfied. Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring goods or services to a customer excluding amounts collected on behalf of a third party. The Company includes variable consideration as part of transaction price when there is a basis to reasonably estimate the amount of the variable consideration and when it is probable that a significant reversal of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is resolved. Variable consideration is estimated using the expected value method or most likely amount as appropriate in a given circumstance. Payment terms agreed with a customer are as per business practice and the financing component, if significant, is separated from the transaction price and accounted as interest income. Costs to obtain a contract which are incurred regardless of whether the contract was obtained are charged-off in profit or loss immediately in the period in which such costs are incurred. Incremental costs of obtaining a contract, if any, and costs incurred to fulfil a contract are amortised over the period of execution of the contract in proportion to the progress measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

Significant judgments are used in:

- Determining the revenue to be recognised in case of performance obligation satisfied over a period of time; revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation.
- Determining the expected losses, which are recognised in the period in which such losses become probable based on the expected total contract cost as at the reporting date.
- Determining the method to be applied to arrive at the variable consideration requiring an adjustment to the transaction price

- Revenue from operations

Revenue includes adjustments made towards liquidated damages and variation wherever applicable. Escalation and other claims, which are not ascertainable/acknowledged by customers are not taken into account.

- Revenue from sale of manufactured and traded goods including contracts for supply/commissioning of complex plant and equipment is recognised as follows:

Revenue is recognised when the control of the same is transferred to the customer and it is probable that the Company will collect the consideration to which it is entitled for the exchanged goods. Revenue from commissioning of complex plant and equipment is recognised either 'over time' or 'in time' based on an assessment of the transfer of control as per the terms of the contract.

- Revenue from construction/project related activity is recognised as follows:

- Cost plus contracts: Revenue from cost plus contracts is recognised over time and is determined with reference to the extent performance obligations have been satisfied. The amount of transaction price allocated to the performance obligations satisfied represents the recoverable costs incurred during the period plus the margin as agreed with the customer.

- Fixed price contracts: Contract revenue is recognised over time to the extent of performance obligation satisfied and control is transferred to the customer. Contract revenue is recognised at allocable transaction price which represents the cost of work performed on the contract plus proportionate margin, using the percentage of completion method. Percentage of completion is the proportion of cost of work performed to-date, to the total estimated contract costs.

For contracts where the aggregate of contract cost incurred to date plus recognised profits (or minus recognised losses as the case may be) exceeds the progress billing, the surplus is shown as contract asset and termed as "Due from customers". For contracts where progress billing exceeds the aggregate of contract costs incurred to-date plus recognised profits (or minus recognised losses, as the case may be), the surplus is shown as contract liability and termed as "Due to customers". Amounts received before the related work is performed are disclosed in the Balance Sheet as contract liability and termed as "Advances from customer". The amounts billed on customer for work performed and are unconditionally due for payment i.e. only passage of time is required before payment falls due, are disclosed in the Balance Sheet as trade receivables. The amount of retention money held by the customers pending completion of performance milestone is disclosed as part of contract asset and is reclassified as trade receivables when it becomes due for payment. Impairment loss (termed as provision for foreseeable losses in the financial statements) is recognised in profit or loss to the extent the carrying amount of the contract asset exceeds the remaining amount of consideration that the Company expects to receive towards remaining performance obligations (after deducting the costs that relate directly to fulfill such remaining performance obligations). The Company recognises impairment loss (termed as provision for expected credit loss on contract assets in the financial statements) on account of credit risk in respect of a contract asset using expected credit loss model on similar basis as applicable to trade receivables.

- Revenue from rendering of services is recognised over time as the customer receives the benefit of the Company's performance and the Company has an enforceable right to payment for services transferred. Unbilled revenue represents value of services performed in accordance with the contract terms but not billed

- Container Freight station services

- Income from cargo handling services is recognised as and when the related services are performed as per the contractual terms agreed with the customers. Revenue from providing services is recognised in the accounting period in which the services are rendered.

- Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of indirect taxes, trade allowances, rebates and amounts collected on behalf of third parties and is not recognised in instances where there is uncertainty with regard to ultimate collection. In such cases revenue is recognised on reasonable certainty of collection.

- Revenue from storage and warehousing is recognised prorata based on the period the container is kept in the Container freight station. However, in case of long standing containers, the revenue is accounted on the accrual basis to the extent, it is not unreasonable to expect ultimate collection.

- In an agency relationship, the commission income / service fee revenue is recorded on a net basis (net of cost incurred) and cost incurred is netted off with the relevant expenses incurred, since these are incurred on behalf of other parties.

- Multimodal transport operations

- Revenue from Export service is recognised on sailing of vessel and revenue from import services is recognised upon rendering of related services.

- Third Party Logistics income

- Third party logistic service charges and management fees are recognized as and when the service is performed as per contractual terms.

- Income from Transportation service are recognised as and when the services are performed as per Contractual terms.
- Reimbursement of cost is netted off with the relevant expenses incurred since the same are incurred on behalf of the customer.
  
- Other income
- Interest income on investments and loans is accrued on a time basis by reference to the principal outstanding and the effective interest rate including interest on investments classified as fair value through profit or loss or fair value through other comprehensive income. Interest receivable on customer dues is recognised as income in the Statement of Profit and Loss on accrual basis provided there is no uncertainty of realisation.
  
- Dividend income is accounted in the period in which the right to receive the same is established.
  
- Government grants, which are revenue in nature and are towards compensation for the qualifying costs incurred by the Company, are recognised as other income/reduced from underlying expenses in profit or loss in the period in which such costs are incurred. Government grants related to an asset are reduced from the cost of an asset until the asset is ready to use and the grant post that is presented as deferred income. Subsequently the grant is recognised as income in profit or loss on a systematic basis over the expected useful life of the related asset. Government grant receivable in the form of duty credit scrips is recognised as other income in the Statement of Profit and Loss in the period in which the application is made to the government authorities and to the extent there is no uncertainty towards its receipt.
  
- Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.
  
  
- Onerous Contract

If the Group has a contract that is onerous, the present obligation under the contract is recognized and measured as a provision. However, before a separate provision for an onerous contract is established, the Group recognizes any impairment loss that has occurred on assets dedicated to that contract. An onerous contract is a contract under which the unavoidable costs (i.e. the costs that the Company cannot avoid because it has the contract) of meeting the obligations under the contract exceed the economic benefits expected to be received under it. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it.

- Borrowing costs:

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized as a part of the cost of assets during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Borrowing cost consist of interest (calculated using effective rate of interest method) and other cost that an entity incurred in connection with the borrowing cost.

Other borrowing costs are expensed in the period in which they are incurred.

- Provisions, contingent liabilities & contingent assets

#### General

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Long-term provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money. Short term provisions are carried at their redemption value and are not offset against receivables from reimbursements.

#### Contingent liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

#### Contingent Assets

A contingent asset is not recognized unless it becomes virtually certain that an inflow of economic benefits will arise. When an inflow of economic benefits is probable, contingent assets are disclosed in the financial statements

#### • Impairment of Assets:

As at the end of each financial year, the carrying amounts of PPE, investment property, intangible assets and investments in subsidiary are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, PPE, investment property and intangible assets are tested for impairment so as to determine the impairment loss, if any. Intangible assets with indefinite life are tested for impairment each year. Impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.

Recoverable amount is determined:

- in the case of an individual asset, at the higher of the fair value less costs to sell and the value-in-use; and
- in the case of a cash generating unit (the smallest identifiable group of assets that generates independent cash flows), at the higher of the cash generating unit's fair value less costs to sell and the value-in-use.

The amount of value-in-use is determined as the present value of estimated future cash flows from the continuing use of an asset, which may vary based on the future performance of the Company and from its disposal at the end of its useful life. For this purpose, the discount rate (pre-tax) is determined based on the weighted average cost of capital of the company suitably adjusted for risks specified to the estimated cash flows of the asset. If recoverable amount of an asset (or cash generating unit) is estimated to be less than its carrying amount, such deficit is recognised immediately in the Statement of Profit and Loss as impairment loss and the carrying amount of the asset (or cash generating unit) is reduced to its recoverable amount. When an impairment loss subsequently reverses, the carrying amount of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount, such that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit and Loss.

#### • Foreign currency transactions

Foreign currency transactions are recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Foreign currency transactions other than export sales are recorded at rates of exchange prevailing on the date of transaction. Export sales are accounted for at monthly average exchange rates. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the rate of exchange prevailing at the year-end. Exchange differences arising on actual payments / realizations and year-end restatements are dealt with in the Statement of Profit and Loss.

Monetary items denominated in foreign currency are revalued at the rates of exchange as on the Balance Sheet date and Exchange differences arising on settlement or translation of monetary items are recognised in statement of profit and loss. Exchange differences on foreign currency borrowings, are accounted for and disclosed under 'finance cost'.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the date of the transaction.

- Cash and cash equivalents

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

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

- Segment reporting

Operating segments are those components of the business whose operating results are regularly reviewed by the chief operating decision making body in the Company to make decisions for performance assessment and resource allocation. The reporting of segment information is the same as provided to the management for the purpose of the performance assessment and resource allocation to the segments. Segment accounting policies are in line with the accounting policies of the Company. In addition, the following specific accounting policies have been followed for segment reporting:

- Segment revenue includes sales and other operational revenue directly identifiable with/allocable to the segment including inter segment revenue.
- Expenses that are directly identifiable with/allocable to segments are considered for determining the segment result.
- Most of the common costs are allocated to segments mainly on the basis of the respective segment revenue estimated at the beginning of the reporting period.
- Income which relates to the Company as a whole and not allocable to segments is included in "unallocable corporate income/(expenditure)(net)".
- Segment result represents profit before interest and tax and includes margins on inter-segment capital jobs, which are reduced in arriving at the profit before tax of the Company.
- Segment result includes the finance costs incurred on interest bearing advances with corresponding credit included in "unallocable corporate income/(expenditure)(net).
- Segment results have not been adjusted for any exceptional item.
- Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable corporate assets and liabilities represent the assets and liabilities that relate to the Company as a whole.
- Segment non-cash expenses forming part of segment expenses and is allocated to the segment.
- Segment revenue resulting from transactions with other business segments is accounted on the basis of transfer price which are either determined to yield a desired margin or agreed on a negotiated basis.

- Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss [excluding other comprehensive income] for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share are the net profit after tax for the year. The weighted average numbers of equity shares outstanding during the period are adjusted for events of bonus issue and sub-division of shares.

For the purpose of calculating diluted earnings per share, the net profit or loss [excluding other comprehensive income] for the year attributable to equity share holders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

- Convertible preference shares

Convertible preference shares are separated into liability and equity components based on the terms of the contract.

On issuance of the convertible preference shares, the fair value of the liability component is determined using a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost (net of transaction costs) until it is extinguished on conversion or redemption.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in equity since conversion option meets Ind AS 32 criteria for fixed to fixed classification. Transaction costs are deducted from equity, net of associated income tax. The carrying amount of the conversion option is not remeasured in subsequent years.

Transaction costs are apportioned between the liability and equity components of the convertible preference shares based on the allocation of proceeds to the liability and equity components when the instruments are initially recognised.

- Recent accounting pronouncements and changes in accounting standards

Ministry of Affairs (“MCA”) notified new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On 23rd March 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022 applicable from April 2022, as below:

**Ind AS 103 – Reference to Conceptual Framework** The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Group does not expect the amendment to have any significant impact in its financial statements.

**Ind AS 16 - Proceeds before intended use** the amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the group is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in statement of profit or loss. The Group does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

**Ind AS 37- Provisions, Contingent Liabilities and contingent assets** the amendment specifies that the cost of fulfilling a contract comprises the costs that relate directly to the contract. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property plant and equipment used in fulfilling the contract). The effective date for adoption of this amendment is annual periods beginning on or after April 2022, although early adoption is permitted. The Company has evaluated the amendment and the impact is not expected to be material.

- Use of judgements, estimates and assumptions

In preparing these standalone financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

#### Assumptions and estimation uncertainties

Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment recognised in the standalone financial statements are as under :

- measurement of useful life, residual values and impairment of property, plant and equipment,
- recognition of deferred tax assets: availability of future taxable profit against which temporary differences shall be deductible,
- measurement of defined benefit obligations and planned assets: key actuarial assumptions, recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources,
- impairment of financial assets and non-financial assets,
- revenue and margin recognition on construction and / or long term service contracts and related provision.

## Textual information (5)

### Disclosure of significant accounting policies [Text Block]

#### 1. Corporate Information

Apollo International Limited ('the Holding Company' or 'the Company') together with its subsidiaries (collectively referred to as the 'Group'), joint ventures, was incorporated dated August 25, 1994 under the provisions of the Companies Act, 2013 having CIN No. U74899DL1994PLC061080.

The Group's main business is to:

- export of diverse range of products and equipment in the field of steel, cement, water treatment plants and other infrastructure projects through its Engineering & Projects Division, manufacturing and export of leather garments and accessories through its Tag Fashion Division and export and domestic sale of tyres, tubes and flaps through its Tyre Tech Global Division.

- undertake and carry on the business of storage, handling, loading, unloading, warehousing, transporting, and repairing of marine containers, developing and operating a container freight station and entering into contracts and arrangements of all kinds with shippers, ship-owners, container owners, container lessees and lessors, shipping agents and transporters.

- render end to end logistics services comprising of activities related to consolidation of cargo, transportation, freight forwarding and customs clearance services to its customers.

These financial statements of the Company for the year ended March 31st, 2022 were approved and adopted by board of directors of the Company in their meeting held on 26 December , 2022.

#### 2. Significant accounting policies

##### • Basis of preparation:

The Consolidated financial statements have been prepared in accordance with Indian Accounting Standards [Ind AS] notified under the Companies [Indian Accounting Standards] Rules, 2015, as amended from time to time and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III).

For all periods up to and including the year ended 31st March, 2021, the Company has prepared its financial statements in accordance with the accounting standards notified under the section 133 of the Companies Act, 2013, read with relevant rules as amended [Indian GAAP].

The Group has adopted Ind AS as per Companies [Indian Accounting Standards] [Ind AS] Rules, 2015 as notified under section 133 of the Companies Act, 2013 for these financial statements beginning from 1st April, 2020. As per the principles of Ind AS 101 "First time adoption of Indian Accounting Standard", the transition date to Ind AS is 1st April, 2020 and hence the comparatives for the previous year ended 31st

March, 2021 and balances as on 1st April, 2020 have been restated as per the principles of Ind AS, wherever deemed necessary. An explanation of how transition has affected the previously reported financial position, financial performance and cash flows of the company is provided in note - 52.

##### • Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company its Subsidiaries , Associates and Joint Venture as at 31 March 2022. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group

has: -

- Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee),
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns.

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights
- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies.

Consolidation procedure:

- (a) The financial statements of the Holding Company and its subsidiaries are combined on a line-by-line basis by adding together like items of assets, liabilities, equity, incomes, expense and cash flows, after fully eliminating intra-group balances and intragroup transactions
- (b) Combine like items of assets, liabilities, equity, income, expense, and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.
- (c) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.
- (d) Eliminate in full intragroup assets and liabilities, equity, income, expense, and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.
- (e) In case of foreign subsidiaries, revenue items are consolidated at the average rate prevailing during the year. All Monetary items and non-monetary items form part of assets and liabilities are converted at rates prevailing at the end of the year and actual rate respectively. Any exchange difference arising on consolidation is recognised in the Foreign Currency Translation Reserve (FCTR).

(f) The audited / unaudited financial statements of foreign subsidiaries / joint ventures / associates have been prepared in accordance with the Generally Accepted Accounting Principle of its Country of incorporation or Ind AS.

(g) Investment in Associates and Joint Ventures has been accounted under the Equity Method as per Ind AS 28 – Investments in Associates and Joint Ventures. Investments in joint operations are accounted using the Proportionate Consolidation Method as per Ind AS 111 – Joint Arrangements.

(h) The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as on the date of disposal is recognised in the Consolidated Statement of Profit and Loss being the profit or loss on disposal of investment in subsidiary

(i) The Group accounts for its share of post-acquisition changes in net assets of associates and joint ventures, after eliminating unrealised profits and losses resulting from transactions between the Group and its associates and joint ventures.

(j) Non-Controlling Interest's share of profit / loss of consolidated subsidiaries for the year is identified and adjusted against the income of the Group in order to arrive at the net income attributable to shareholders of the Company.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

· A change in the ownership interest of a subsidiary, without a loss of control, is accounted as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost
- Derecognises the carrying amount of any non-controlling interests
- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss
- Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners
- Reclassifies the parent's share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities

### C. Foreign Currency Transactions

#### Functional & presentational currency

The Consolidated financial statements of the foreign subsidiaries, which are consolidated into the consolidated financial statements of the Group, are prepared and the items included in the consolidated financial statements are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The consolidated financial statements are prepared in the Indian Rupees which is the Group's presentation currency.

The Group has deemed the cumulative translation differences for foreign operations at the date of transition to be zero. Adjustments to give effect to this are recorded against opening equity. After the date of transition, translation differences arising on translation of foreign operations are recognised in other comprehensive income and included in a separate translation reserve within equity.

#### Transactions and balances

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency at the date of the transaction. Gains/Losses arising out of fluctuation in foreign exchange rate between the transaction date and settlement date are recognised in the Statement of Profit and Loss.

All monetary assets and liabilities in foreign currencies are restated at the year end at the exchange rate prevailing at the year end and the exchange differences are recognised in the Statement of Profit and Loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

#### Conversion

Functional and reporting currencies of foreign operations are different from the reporting currency of the Holding Group. For all the foreign operations of the Group, all assets and liabilities (excluding share capital and opening reserves and surplus) are translated into INR using the exchange rate prevailing at the reporting date. Share capital, reserves and surplus are carried at historical cost. Revenues, costs and expenses are translated using the weighted average exchange rate during the reporting period. The resultant currency translation difference is recognised as foreign currency translation reserve under the head 'Other Equity'. On the disposal of a foreign operation, all of the accumulated exchange differences in respect of that operation attributable to the Group are reclassified to the consolidated statement of profit and loss.

#### D. Current vs non-current classifications:

An operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle. The projects business comprises long-term contracts which have an operating cycle exceeding one year. For classification of current assets and liabilities related to projects business, the Group uses the duration of the contract as its operating cycle.

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it satisfies below criteria:

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held for primary purpose of trading;
- Expected to be realised within twelve months after reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current assets.

A Liability is classified as current when it satisfies below criteria:

1. Expected to settle the liability in normal operating cycle;
2. Held primarily for the purpose of trading;
3. Due to be settled within twelve months after reporting period; or
4. There is no unconditional right to defer the settlement of liability for at least twelve months after reporting period.

All other liabilities are classified as non-current liabilities.

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

#### E. Property, plant and equipment (PPE)

Property, Plant and Equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises the purchase price, including import duties and non-refundable purchase taxes, and any directly attributable cost of bringing the asset to its

working condition for its intended use. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to Statement of Profit and Loss during the year in which they are incurred.

Gains or losses arising from de-recognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognized.

PPE not ready for the intended use on the date of the Balance Sheet are disclosed as "capital work-in-progress".

#### F. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

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

#### G. Depreciation/amortization

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value which is taken as nil.

#### Holding Company

Depreciation is provided on the Straight Line Method as per the rates derived from the balance useful lives of relevant classes of assets prescribed in Schedule II of Companies Act, 2013. Depreciation has been provided on pro-rata basis from the date the assets are put to use during the financial year. In respect of asset sold or disposed off during the year, depreciation is provided till the date of sale/disposal/adjustments of the assets.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised.

The estimated useful lives of assets and residual values are reviewed regularly and, when necessary, and adjusted prospectively, if appropriate

Leasehold improvements are amortized over the lease period, which corresponds with the useful lives of the assets.

The company amortized intangible assets over their estimated useful lives using the straight-line method (SLM).

In the Subsidiary company Apollo Logisolutions Limited in respect of the following categories of assets, the life of the assets have been assessed taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturer warranties and maintenance support etc.

Assets category Estimated useful life

Furniture and Fixtures 6 Years

Vehicles (cars) 3 years / 8 Years

Computer (servers and networks) 3 Years

Fire fighting equipments 10 Years

For a subsidiary Company Apollo Supply Chain Private Limited (Formerly known as ALCO Logistics Private Limited, originally incorporated as Apollo Fiege Integrated Logistics Private Limited) in respect of the following categories of assets, the life of the assets has been assessed as under based on internal technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, anticipated technological changes, manufacturers warranties and maintenance support, etc.:

Assets category Estimated useful life (Years)

Furniture and fixtures 6 Years

Mobile phones (included in office equipment) 3 Years

Computers (servers and networks) 3 Years

Vehicles 3 Years

Commercial Vehicle 8 Years

Leased Vehicle 5 Years

For a subsidiary Company Kailash Shipping Services Private Limited in respect of the following categories of assets, the life of the assets has been assessed as specified below. In the opinion of the management, this would result in a more appropriate presentation of the carrying value of the fixed assets and the related useful life of the assets.

Assets category Estimated useful life (Years)

Buildings 10-30 Years

Plant and machinery 5-15 Years

Computers & Servers 3-6 Years

Furniture and fixtures 5-10 Years

Office equipment 5 Years

Vehicles 2-8 Years

Assets individually costing less than Rs 5,000 1 Year

For a subsidiary Company ALS Singamas Logistics Limited the following categories of assets, the life of the assets has been assessed taking into account the nature of the asset, the estimated usage of the assets, the operating conditions of the asset, anticipated technological changes, manufacturer's warranties and maintenance support etc.

Assets Category Estimated useful life (Years)

Tangible Assets

UN Portable Tank Containers 12 Years

For subsidiary company ALS FZE, useful life of the assets has been taken as below:

Assets category Estimated useful life (Years)

Warehouse building 25 Years

Building and improvements 25 Years

Furniture, fixtures, electrical& office equipment 4 to 10 Years

Motor vehicles 5 to 10 Years

Storage equipment 5 Years

H. Lease

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use

of an identified asset for a period of time in exchange for consideration.

#### Group as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

#### Group as a lessor

Lease income from operating leases where the Group is a lessor is recognised in income on a straight-line basis over the lease term unless the receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

#### i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any re-measurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis from the commencement date over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (O) Impairment of non-financial assets.

#### ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is re-measured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Lease liabilities and Right-of-use assets have been presented as a separate line in the balance sheet. Lease payments have been classified as cash used in financing activities.

#### iii) Short-term leases and leases of low-value assets

The Group has elected not to recognise right-of-use assets and lease liabilities for short-term leases of all assets that have a lease term of 12 months or less and leases of low-value assets. The Group recognises the lease payments associated with these leases as an expense on a

straight-line basis over the lease.

#### I. Investment Property

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Group, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred. When part of an investment property is replaced, the carrying amount of the replaced part is derecognised. Investment properties are subsequently measured at cost less depreciation. Investment properties are depreciated using the straight-line method over their estimated useful lives.

#### J. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

- Financial asset

- a) Initial recognition and measurement

All financial assets are initially recognized at fair value. Transaction costs will be considered as part of the cost of acquisition that are directly attributable to the acquisition or issue of financial assets, which are measured through Fair Value Through Profit and Loss (FVTPL). Purchase and sale of financial assets are recognised using trade date accounting.

##### Fair value Measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- ? In the principal market for the asset or liability, or

- ? In the absence of a principal market, in the most advantageous market for the asset or liability accessible to the Company.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group business model for managing them. All financial assets are recognised initially at fair value plus transaction costs that are attributable to the acquisition of the financial assets in the case of financial assets not recorded at fair value through profit or loss, however transaction costs directly attributable to the acquisition of financial assets at fair value through profit and loss are immediately recognised in the statement of profit and loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

- b) Subsequent measurement

- Ø Financial assets measured at amortised cost

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the

Contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Ø Financial assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For Equity investments the Group has elected to recognize changes in the fair value of certain investments in equity securities in other comprehensive income. These changes are accumulated within the FVOCI equity investments reserve within equity.

Ø Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

A financial asset which is not classified in any of the above categories is measured at FVTPL.

Investment in equity instruments issued by subsidiary, associate and joint venture companies are measured at cost less impairment.

c) Loans to employees and other entities

Loans given to employees and other entities are repayable to the company on demand and hence are carried at cost in the financial statements.

d) Impairment of financial assets

The Company recognizes loss allowance using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all financial assets with contractual cash flows other than trade receivable, ECLs are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of ECLs (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised as an impairment gain or loss in the Statement of Profit and Loss.

• Financial liabilities

a) Financial liabilities: initial recognition and measurement

All financial liabilities are recognized at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

b) Financial liabilities: subsequent measurement

Financial liabilities are carried at amortized cost using the Effective interest rate (EIR) method.

For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

c) Loans and borrowings

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

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

• De-recognition of financial instruments

The Group derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

- Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheet when, and only when, the Group has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

K. Employee benefits:

1. Short term employee benefits

Employee benefits such as salaries, wages, short-term compensated absences, bonus, ex-gratia and performance-linked rewards falling due wholly within twelve months of rendering the service are classified as short-term employee benefits and are expensed in the period in which the employee renders the service.

2. Post-employment benefits

a) Defined contribution plan:

(i) Provident fund

The Group superannuation scheme, state governed provident fund scheme, employee state insurance scheme and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the service. The Group has no obligation, other than the contribution payable to the provident fund. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

b) Defined benefits plan:

The Group provides for gratuity, a defined benefit plan (the 'Gratuity Plan') covering eligible employees in accordance with the Payment of Gratuity Act, 1972. Gratuity liability is a defined benefit obligation and is provided on the basis of its actuarial valuation based on the projected unit credit method made at each Balance Sheet date. The Company funds gratuity benefits for its employees within the limits prescribed under The Payment of Gratuity (Amendment) Act, 2018 through contributions to a Scheme administered by the Life Insurance Corporation of India ('LIC').

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

c) Other long-term employee benefit obligations

Compensated absences: The employees can carry-forward a portion of the unutilised accrued compensated absences and utilise it in future service periods or receive cash compensation on termination of employment. Since, the compensated absences do not fall due wholly within twelve months after the end of the period in which the employees render the related service and are also not expected to be utilised wholly within twelve months after the end of such period, the benefit is classified as a long-term employee benefit. The Group records an obligation for such compensated absences in the period in which the employee renders the services that increase their entitlement. The obligation is measured on the basis of independent actuarial valuation using the projected unit credit method on the Balance Sheet date.

L. Income taxes

Tax expenses comprise of current and deferred tax.

**A. Current Tax:**

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

**B. Deferred Tax:**

Deferred tax is recognised on temporary difference between the carrying amount of assets and liabilities in the Financial Statements and the corresponding tax based used in computation of taxable profit.

Deferred tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilized.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

**M. Inventories**

Inventories are valued after providing for obsolescence, as under:

(i) Raw materials, components, construction materials, stores, spares and loose tools at lower of weighted average cost or net realisable value. However, these items are considered to be realisable at cost if the finished products in which they will be used, are expected to be sold at or above cost. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition

(ii) Finished goods and stock-in-trade (in respect of goods acquired for trading) at lower of weighted average cost or net realisable value. Cost includes costs of purchases, costs of conversion and other costs incurred in bringing the inventories to their present location.

Taxes which are subsequently recoverable from taxation authorities are not included in the cost.

Assessment of net realisable value is made at each reporting period end and when the circumstances that previously caused inventories to be written-down below cost no longer exist or when there is clear evidence of an increase in net realisable value because of changed economic circumstances, the write-down, if any, in the past period is reversed to the extent of the original amount written-down so that the resultant carrying amount is the lower of the cost and the revised net realisable value.

**N. Revenue recognition:**

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

The Company transfers control of a good or service over time and therefore satisfies a performance obligation and recognises revenue over a period of time if one of the following criteria is met:

· the customer simultaneously consumes the benefit of the Company's performance or

- the customer controls the asset as it is being created/enhanced by the Company's performance or
  - there is no alternative use of the asset and the Company has either explicit or implicit right of payment considering legal precedents,
- In all other cases, performance obligation is considered as satisfied at a point in time.

The revenue is recognised to the extent of transaction price allocated to the performance obligation satisfied. Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring goods or services to a customer excluding amounts collected on behalf of a third party. The Company includes variable consideration as part of transaction price when there is a basis to reasonably estimate the amount of the variable consideration and when it is probable that a significant reversal of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is resolved. Variable consideration is estimated using the expected value method or most likely amount as appropriate in a given circumstance. Payment terms agreed with a customer are as per business practice and the financing component, if significant, is separated from the transaction price and accounted as interest income. Costs to obtain a contract which are incurred regardless of whether the contract was obtained are charged-off in profit or loss immediately in the period in which such costs are incurred. Incremental costs of obtaining a contract, if any, and costs incurred to fulfil a contract are amortised over the period of execution of the contract in proportion to the progress measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

Significant judgments are used in:

- Determining the revenue to be recognised in case of performance obligation satisfied over a period of time; revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation.
- Determining the expected losses, which are recognised in the period in which such losses become probable based on the expected total contract cost as at the reporting date.
- Determining the method to be applied to arrive at the variable consideration requiring an adjustment to the transaction price

(i) Revenue from operations

Revenue includes adjustments made towards liquidated damages and variation wherever applicable. Escalation and other claims, which are not ascertainable/acknowledged by customers are not taken into account.

A. Revenue from sale of manufactured and traded goods including contracts for supply/commissioning of complex plant and equipment is recognised as follows:

Revenue is recognised when the control of the same is transferred to the customer and it is probable that the Company will collect the consideration to which it is entitled for the exchanged goods. Revenue from commissioning of complex plant and equipment is recognised either 'over time' or 'in time' based on an assessment of the transfer of control as per the terms of the contract.

B. Revenue from construction/project related activity is recognised as follows:

- Cost plus contracts: Revenue from cost plus contracts is recognised over time and is determined with reference to the extent performance obligations have been satisfied. The amount of transaction price allocated to the performance obligations satisfied represents the recoverable costs incurred during the period plus the margin as agreed with the customer.
- Fixed price contracts: Contract revenue is recognised over time to the extent of performance obligation satisfied and control is transferred to the customer. Contract revenue is recognised at allocable transaction price which represents the cost of work performed on the contract plus proportionate margin, using the percentage of completion method. Percentage of completion is the proportion of cost of work performed to-date, to the total estimated contract costs.

For contracts where the aggregate of contract cost incurred to date plus recognised profits (or minus recognised losses as the case may be)

exceeds the progress billing, the surplus is shown as contract asset and termed as “Due from customers”. For contracts where progress billing exceeds the aggregate of contract costs incurred to-date plus recognised profits (or minus recognised losses, as the case may be), the surplus is shown as contract liability and termed as “Due to customers”. Amounts received before the related work is performed are disclosed in the Balance Sheet as contract liability and termed as “Advances from customer”. The amounts billed on customer for work performed and are unconditionally due for payment i.e. only passage of time is required before payment falls due, are disclosed in the Balance Sheet as trade receivables. The amount of retention money held by the customers pending completion of performance milestone is disclosed as part of contract asset and is reclassified as trade receivables when it becomes due for payment. Impairment loss (termed as provision for foreseeable losses in the financial statements) is recognised in profit or loss to the extent the carrying amount of the contract asset exceeds the remaining amount of consideration that the Company expects to receive towards remaining performance obligations (after deducting the costs that relate directly to fulfill such remaining performance obligations). The Company recognises impairment loss (termed as provision for expected credit loss on contract assets in the financial statements) on account of credit risk in respect of a contract asset using expected credit loss model on similar basis as applicable to trade receivables.

C. Revenue from rendering of services is recognised over time as the customer receives the benefit of the Company’s performance and the Company has an enforceable right to payment for services transferred. Unbilled revenue represents value of services performed in accordance with the contract terms but not billed

#### D. Container Freight station services

- Income from cargo handling services is recognised as and when the related services are performed as per the contractual terms agreed with the customers. Revenue from providing services is recognised in the accounting period in which the services are rendered.
- Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of indirect taxes, trade allowances, rebates and amounts collected on behalf of third parties and is not recognised in instances where there is uncertainty with regard to ultimate collection. In such cases revenue is recognised on reasonable certainty of collection.
- Revenue from storage and warehousing is recognised prorata based on the period the container is kept in the Container freight station. However, in case of long standing containers, the revenue is accounted on the accrual basis to the extent, it is not unreasonable to expect ultimate collection.
- In an agency relationship, the commission income / service fee revenue is recorded on a net basis (net of cost incurred) and cost incurred is netted off with the relevant expenses incurred, since these are incurred on behalf of other parties.

#### E. Multimodal transport operations

- Revenue from Export service is recognised on sailing of vessel and revenue from import services is recognised upon rendering of related services.

#### F. Third Party Logistics income

- Third party logistic service charges and management fees are recognized as and when the service is performed as per contractual terms.
- Income from Transportation service are recognised as and when the services are performed as per Contractual terms.
- Reimbursement of cost is netted off with the relevant expenses incurred since the same are incurred on behalf of the customer.

#### (ii) Other income

- Interest income on investments and loans is accrued on a time basis by reference to the principal outstanding and the effective interest rate including interest on investments classified as fair value through profit or loss or fair value through other comprehensive income. Interest receivable on customer dues is recognised as income in the Statement of Profit and Loss on accrual basis provided there is no uncertainty of

realisation.

- Dividend income is accounted in the period in which the right to receive the same is established.
- Government grants, which are revenue in nature and are towards compensation for the qualifying costs incurred by the Company, are recognised as other income/reduced from underlying expenses in profit or loss in the period in which such costs are incurred. Government grants related to an asset are reduced from the cost of an asset until the asset is ready to use and the grant post that is presented as deferred income. Subsequently the grant is recognised as income in profit or loss on a systematic basis over the expected useful life of the related asset. Government grant receivable in the form of duty credit scrips is recognised as other income in the Statement of Profit and Loss in the period in which the application is made to the government authorities and to the extent there is no uncertainty towards its receipt.
- Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.

#### O. Onerous Contract

If the Group has a contract that is onerous, the present obligation under the contract is recognized and measured as a provision. However, before a separate provision for an onerous contract is established, the Group recognizes any impairment loss that has occurred on assets dedicated to that contract. An onerous contract is a contract under which the unavoidable costs (i.e. the costs that the Company cannot avoid because it has the contract) of meeting the obligations under the contract exceed the economic benefits expected to be received under it. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it.

#### P. Borrowing costs:

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized as a part of the cost of assets during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Borrowing cost consist of interest (calculated using effective rate of interest method) and other cost that an entity incurred in connection with the borrowing cost.

Other borrowing costs are expensed in the period in which they are incurred.

#### Q. Provisions, contingent liabilities & contingent assets

##### General

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Long-term provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money. Short term provisions are carried at their redemption value and are not offset against receivables from reimbursements.

##### Contingent liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only

by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

#### Contingent Assets

A contingent asset is not recognized unless it becomes virtually certain that an inflow of economic benefits will arise. When an inflow of economic benefits is probable, contingent assets are disclosed in the financial statements

#### R. Impairment of Assets:

As at the end of each financial year, the carrying amounts of PPE, investment property, intangible assets and investments in subsidiary are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, PPE, investment property and intangible assets are tested for impairment so as to determine the impairment loss, if any. Intangible assets with indefinite life are tested for impairment each year. Impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.

Recoverable amount is determined:

- in the case of an individual asset, at the higher of the fair value less costs to sell and the value-in-use; and
- in the case of a cash generating unit (the smallest identifiable group of assets that generates independent cash flows), at the higher of the cash generating unit's fair value less costs to sell and the value-in-use.

The amount of value-in-use is determined as the present value of estimated future cash flows from the continuing use of an asset, which may vary based on the future performance of the Company and from its disposal at the end of its useful life. For this purpose, the discount rate (pre-tax) is determined based on the weighted average cost of capital of the company suitably adjusted for risks specified to the estimated cash flows of the asset. If recoverable amount of an asset (or cash generating unit) is estimated to be less than its carrying amount, such deficit is recognised immediately in the Statement of Profit and Loss as impairment loss and the carrying amount of the asset (or cash generating unit) is reduced to its recoverable amount. When an impairment loss subsequently reverses, the carrying amount of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount, such that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit and Loss.

#### S. Foreign currency transactions

Foreign currency transactions are recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Foreign currency transactions other than export sales are recorded at rates of exchange prevailing on the date of transaction. Export sales are accounted for at monthly average exchange rates. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the rate of exchange prevailing at the year-end. Exchange differences arising on actual payments / realizations and year-end restatements are dealt with in the Statement of Profit and Loss.

Monetary items denominated in foreign currency are revalued at the rates of exchange as on the Balance Sheet date and Exchange differences arising on settlement or translation of monetary items are recognised in statement of profit and loss. Exchange differences on foreign currency borrowings, are accounted for and disclosed under 'finance cost'.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the date of the transaction.

#### T. Cash and cash equivalents

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

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

#### U. Segment reporting

Operating segments are those components of the business whose operating results are regularly reviewed by the chief operating decision making body in the Company to make decisions for performance assessment and resource allocation. The reporting of segment information is

the same as provided to the management for the purpose of the performance assessment and resource allocation to the segments. Segment accounting policies are in line with the accounting policies of the Company. In addition, the following specific accounting policies have been

followed for segment reporting:

- Segment revenue includes sales and other operational revenue directly identifiable with/allocable to the segment including inter segment revenue.
- Expenses that are directly identifiable with/allocable to segments are considered for determining the segment result.
- Most of the common costs are allocated to segments mainly on the basis of the respective segment revenue estimated at the beginning of the reporting period.
- Income which relates to the Company as a whole and not allocable to segments is included in “unallocable corporate income/(expenditure)(net)”.
- Segment result represents profit before interest and tax and includes margins on inter-segment capital jobs, which are reduced in arriving at the profit before tax of the Company.
- Segment result includes the finance costs incurred on interest bearing advances with corresponding credit included in “unallocable corporate income/(expenditure)(net).
- Segment results have not been adjusted for any exceptional item.
- Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable corporate assets and liabilities represent the assets and liabilities that relate to the Company as a whole.
- Segment non-cash expenses forming part of segment expenses and is allocated to the segment.
- Segment revenue resulting from transactions with other business segments is accounted on the basis of transfer price which are either determined to yield a desired margin or agreed on a negotiated basis.

#### V. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss [excluding other comprehensive income] for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share are the net profit after tax for the year. The weighted average numbers of equity shares outstanding during the period are adjusted for events of bonus issue and sub-division of shares.

For the purpose of calculating diluted earnings per share, the net profit or loss [excluding other comprehensive income] for the year attributable to equity share holders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

#### W. Convertible preference shares

Convertible preference shares are separated into liability and equity components based on the terms of the contract.

On issuance of the convertible preference shares, the fair value of the liability component is determined using a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost (net of transaction costs) until it is extinguished on conversion or redemption.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in equity since conversion option meets Ind AS 32 criteria for fixed to fixed classification. Transaction costs are deducted from equity, net of associated income tax. The carrying amount of the conversion option is not remeasured in subsequent years.

Transaction costs are apportioned between the liability and equity components of the convertible preference shares based on the allocation of proceeds to the liability and equity components when the instruments are initially recognised.

#### X. Recent accounting pronouncements and changes in accounting standards

Ministry of Affairs (“MCA”) notified new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On 23rd March 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022 applicable from April 2022, as below:

**Ind As 103 – Reference to Conceptual Framework** The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Group does not expect the amendment to have any significant impact in its financial statements.

**Ind AS 16 - Proceeds before intended use** the amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the group is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in statement of profit or loss. The Group does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

**Ind AS 37- Provisions, Contingent Liabilities and contingent assets** the amendment specifies that the cost of fulfilling a contract comprises the costs that relate directly to the contract. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property plant and equipment used in fulfilling the contract). The effective date for adoption of this amendment is annual periods beginning on or after April 1 2022, although early adoption is permitted. The Company has evaluated the amendment and the impact is not expected to be material.

#### Y. Use of judgements, estimates and assumptions

In preparing these standalone financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

#### Assumptions and estimation uncertainties

Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment recognised in the standalone financial statements are as under :

- measurement of useful life, residual values and impairment of property, plant and equipment,
- recognition of deferred tax assets: availability of future taxable profit against which temporary differences shall be deductible,
- measurement of defined benefit obligations and planned assets: key actuarial assumptions, recognition and measurement of provisions and

contingencies: key assumptions about the likelihood and magnitude of an outflow of resources,

- impairment of financial assets and non-financial assets,
- revenue and margin recognition on construction and / or long term service contracts and related provision.a

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (6) [See below]	Textual information (7) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (8) [See below]	Textual information (9) [See below]

### Textual information (6)

#### Statement of Ind AS compliance [Text Block]

- Basis of preparation:

The Consolidated financial statements have been prepared in accordance with Indian Accounting Standards [Ind AS] notified under the Companies [Indian Accounting Standards] Rules, 2015, as amended from time to time and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III).

For all periods up to and including the year ended 31st March, 2022, the Company has prepared its financial statements in accordance with the accounting standards notified under the section 133 of the Companies Act, 2013, read with relevant rules as amended [Indian GAAP].

The Group has adopted Ind AS as per Companies [Indian Accounting Standards] [Ind AS] Rules, 2015 as notified under section 133 of the Companies Act, 2013 for these financial statements beginning from 1st April, 2020. As per the principles of Ind AS 101 "First time adoption of Indian Accounting Standard", the transition date to Ind AS is 1st April, 2020 and hence the comparatives for the previous year ended 31st March, 2022 and balances as on 1st April, 2020 have been restated as per the principles of Ind AS, wherever deemed necessary.

## Textual information (7)

### Statement of Ind AS compliance [Text Block]

#### A. Basis of preparation:

The Consolidated financial statements have been prepared in accordance with Indian Accounting Standards [Ind AS] notified under the Companies [Indian Accounting Standards] Rules, 2015, as amended from time to time and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III).

For all periods up to and including the year ended 31st March, 2021, the Company has prepared its financial statements in accordance with the accounting standards notified under the section 133 of the Companies Act, 2013, read with relevant rules as amended [Indian GAAP].

The Group has adopted Ind AS as per Companies [Indian Accounting Standards] [Ind AS] Rules, 2015 as notified under section 133 of the Companies Act, 2013 for these financial statements beginning from 1st April, 2020. As per the principles of Ind AS 101 “First time adoption of Indian Accounting Standard”, the transition date to Ind AS is 1st April, 2020 and hence the comparatives for the previous year ended 31st March, 2021 and balances as on 1st April, 2020 have been restated as per the principles of Ind AS, wherever deemed necessary. An explanation of how transition has affected the previously reported financial position, financial performance and cash flows of the company is provided in note - 52.

## Textual information (8)

### Disclosure of significant accounting policies [Text Block]

- Corporate Information

Apollo Green Energy Limited ('the Holding Company' or 'the Company') together with its subsidiaries (collectively referred to as the 'Group'), joint ventures, was incorporated dated August 25, 1994 under the provisions of the Companies Act, 2013 having CIN No. U74899DL1994PLC061080.

The Group's main business is to:

- export of diverse range of products and equipment in the field of steel, cement, water treatment plants and other infrastructure projects through its Engineering & Projects Division, manufacturing and export of leather garments and accessories through its Tag Fashion Division and export and domestic sale of tyres, tubes and flaps through its Tyre Tech Global Division.
- undertake and carry on the business of storage, handling, loading, unloading, warehousing, transporting, and repairing of marine containers, developing and operating a container freight station and entering into contracts and arrangements of all kinds with shippers, ship-owners, container owners, container lessees and lessors, shipping agents and transporters.
- render end to end logistics services comprising of activities related to consolidation of cargo, transportation, freight forwarding and customs clearance services to its customers.

These financial statements of the Company for the year ended March 31st, 2023 were approved and adopted by board of directors of the Company in their meeting held on December 30, 2023.

- Significant accounting policies

- Basis of preparation:

The Consolidated financial statements have been prepared in accordance with Indian Accounting Standards [Ind AS] notified under the Companies [Indian Accounting Standards] Rules, 2015, as amended from time to time and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III).

For all periods up to and including the year ended 31st March, 2022, the Company has prepared its financial statements in accordance with the accounting standards notified under the section 133 of the Companies Act, 2013, read with relevant rules as amended [Indian GAAP].

The Group has adopted Ind AS as per Companies [Indian Accounting Standards] [Ind AS] Rules, 2015 as notified under section 133 of the Companies Act, 2013 for these financial statements beginning from 1st April, 2020. As per the principles of Ind AS 101 "First time adoption of Indian Accounting Standard", the transition date to Ind AS is 1st April, 2020 and hence the comparatives for the previous year ended 31st March, 2022 and balances as on 1st April, 2020 have been restated as per the principles of Ind AS, wherever deemed necessary.

- Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company its Subsidiaries , Associates and Joint Venture as at 31 March 2023. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has: -

- Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee),
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns.

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights

- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies.

Consolidation procedure:

- The financial statements of the Holding Company and its subsidiaries are combined on a line-by-line basis by adding together like items of assets, liabilities, equity, incomes, expense and cash flows, after fully eliminating intra-group balances and intragroup transactions
  - Combine like items of assets, liabilities, equity, income, expense, and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.
  - Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.
  - Eliminate in full intragroup assets and liabilities, equity, income, expense, and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.
  - In case of foreign subsidiaries, revenue items are consolidated at the average rate prevailing during the year. All Monetary items and non-monetary items form part of assets and liabilities are converted at rates prevailing at the end of the year and actual rate respectively. Any exchange difference arising on consolidation is recognised in the Foreign Currency Translation Reserve (FCTR).
  - The audited / unaudited financial statements of foreign subsidiaries / joint ventures / associates have been prepared in accordance with the Generally Accepted Accounting Principle of its Country of incorporation or Ind AS.
  - Investment in Associates and Joint Ventures has been accounted under the Equity Method as per Ind AS 28 – Investments in Associates and Joint Ventures. Investments in joint operations are accounted using the Proportionate Consolidation Method as per Ind AS 111 – Joint Arrangements.
  - The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as on the date of disposal is recognised in the Consolidated Statement of Profit and Loss being the profit or loss on disposal of investment in subsidiary.
- 
- The Group accounts for its share of post-acquisition changes in net assets of associates and joint ventures, after eliminating unrealised profits and losses resulting from transactions between the Group and its associates and joint ventures.
- 
- Non-Controlling Interest's share of profit / loss of consolidated subsidiaries for the year is identified and adjusted against the income of the Group in order to arrive at the net income attributable to shareholders of the Company.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

- A change in the ownership interest of a subsidiary, without a loss of control, is accounted as an equity transaction. If the Group loses control over a subsidiary, it:
  - Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost
  - Derecognises the carrying amount of any non-controlling interests
  - Derecognises the cumulative translation differences recorded in equity
  - Recognises the fair value of the consideration received
  - Recognises the fair value of any investment retained
  - Recognises any surplus or deficit in profit or loss
  - Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners
  - Reclassifies the parent's share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities

#### • Foreign Currency Transactions

##### Functional & presentational currency

The Consolidated financial statements of the foreign subsidiaries, which are consolidated into the consolidated financial statements of the Group, are prepared and the items included in the consolidated financial statements are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The consolidated financial statements are prepared in the Indian Rupees which is the Group's presentation currency.

The Group has deemed the cumulative translation differences for foreign operations at the date of transition to be zero. Adjustments to give effect to this are recorded against opening equity. After the date of transition, translation differences arising on translation of foreign operations are recognised in other comprehensive income and included in a separate translation reserve within equity.

##### Transactions and balances

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency at the date of the transaction. Gains/Losses arising out of fluctuation in foreign exchange rate between the transaction date and settlement date are recognised in the Statement of Profit and Loss.

All monetary assets and liabilities in foreign currencies are restated at the year end at the exchange rate prevailing at the year end and the exchange differences are recognised in the Statement of Profit and Loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

##### Conversion

Functional and reporting currencies of foreign operations are different from the reporting currency of the Holding Group. For all the foreign operations of the Group, all assets and liabilities (excluding share capital and opening reserves and surplus) are translated into INR using the exchange rate prevailing at the reporting date. Share capital, reserves and surplus are carried at historical cost. Revenues, costs and expenses are translated using the weighted average exchange rate during the reporting period. The resultant currency translation difference is recognised as foreign currency translation reserve under the head 'Other Equity'. On the disposal of a foreign operation, all of the accumulated exchange differences in respect of that operation attributable to the Group are reclassified to the consolidated statement of profit and loss.

- Current vs non-current classifications:

An operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle. The projects business comprises long-term contracts which have an operating cycle exceeding one year. For classification of current assets and liabilities related to projects business, the Group uses the duration of the contract as its operating cycle.

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it satisfies below criteria:

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held for primary purpose of trading;
- Expected to be realised within twelve months after reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current assets.

A Liability is classified as current when it satisfies below criteria:

- Expected to settle the liability in normal operating cycle;
- Held primarily for the purpose of trading;
- Due to be settled within twelve months after reporting period; or
- There is no unconditional right to defer the settlement of liability for at least twelve months after reporting period.

All other liabilities are classified as non-current liabilities.

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

- Property, plant and equipment (PPE)

Property, Plant and Equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises the purchase price, including import duties and non-refundable purchase taxes, and any directly attributable cost of bringing the asset to its working condition for its intended use. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to Statement of Profit and Loss during the year in which they are incurred.

Gains or losses arising from de-recognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognized.

PPE not ready for the intended use on the date of the Balance Sheet are disclosed as "capital work-in-progress".

- Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

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

- Depreciation/amortization

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value which is taken as nil.

Depreciation is provided on the Straight Line Method as per the rates derived from the balance useful lives of relevant classes of assets prescribed in Schedule II of Companies Act, 2013. Depreciation has been provided on pro-rata basis from the date the assets are put to use during the financial year. In respect of asset sold or disposed off during the year, depreciation is provided till the date of sale/disposal/adjustments of the assets.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised.

The estimated useful lives of assets and residual values are reviewed regularly and, when necessary, and adjusted prospectively, if appropriate

Leasehold improvements are amortized over the lease period, which corresponds with the useful lives of the assets.

The company amortized intangible assets over their estimated useful lives using the straight-line method (SLM).

- Lease

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Group as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Group as a lessor

Lease income from operating leases where the Group is a lessor is recognised in income on a straight-line basis over the lease term unless the receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

- Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any re-measurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis from the commencement date over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (O) Impairment of non-financial assets.

- Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable,

variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is re-measured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Lease liabilities and Right-of-use assets have been presented as a separate line in the balance sheet. Lease payments have been classified as cash used in financing activities.

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

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

- Investment Property

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Group, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred. When part of an investment property is replaced, the carrying amount of the replaced part is derecognised.

Investment properties are subsequently measured at cost less depreciation. Investment properties are depreciated using the straight-line method over their estimated useful lives.

- Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

- Financial asset

- Initial recognition and measurement

All financial assets are initially recognized at fair value. Transaction costs will be considered as part of the cost of acquisition that are directly attributable to the acquisition or issue of financial assets, which are measured through Fair Value Through Profit and Loss (FVTPL). Purchase and sale of financial assets are recognised using trade date accounting.

#### Fair value Measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

In the absence of a principal market, in the most advantageous market for the asset or liability accessible to the Company.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group business model for managing them. All financial assets are recognised initially at fair value plus transaction costs that are attributable to the acquisition of the financial assets in the case of financial assets not recorded at fair value through profit or loss, however transaction costs directly attributable to the acquisition of financial assets at fair value through profit and loss are immediately recognised in the statement of profit and loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

- Subsequent measurement
- Financial assets measured at amortised cost

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the

Contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

- Financial assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For Equity investments the Group has elected to recognize changes in the fair value of certain investments in equity securities in other comprehensive income. These changes are accumulated within the FVOCI equity investments reserve within equity.

- Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

A financial asset which is not classified in any of the above categories is measured at FVTPL.

Investment in equity instruments issued by subsidiary, associate and joint venture companies are measured at cost less impairment.

- Loans to employees and other entities

Loans given to employees and other entities are repayable to the company on demand and hence are carried at cost in the financial statements.

- Impairment of financial assets

The Company recognizes loss allowance using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all financial assets with contractual cash flows other than trade receivable, ECLs are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The

amount of ECLs (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised as an impairment gain or loss in the Statement of Profit and Loss.

- Financial liabilities
- Financial liabilities: initial recognition and measurement

All financial liabilities are recognized at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

- Financial liabilities: subsequent measurement

Financial liabilities are carried at amortized cost using the Effective interest rate (EIR) method.

For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

#### c) Loans and borrowings

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

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

- De-recognition of financial instruments

The Group derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

- Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheet when, and only when, the Group has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

- Employee benefits:
- Short term employee benefits

Employee benefits such as salaries, wages, short-term compensated absences, bonus, ex-gratia and performance-linked rewards falling due wholly within twelve months of rendering the service are classified as short-term employee benefits and are expensed in the period in which the employee renders the service.

- Post-employment benefits
- Defined contribution plan:

- Provident fund

The Group superannuation scheme, state governed provident fund scheme, employee state insurance scheme and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the service. The Group has no obligation, other than the contribution payable to the provident fund. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

- Defined benefits plan:

The Group provides for gratuity, a defined benefit plan (the 'Gratuity Plan') covering eligible employees in accordance with the Payment of Gratuity Act, 1972. Gratuity liability is a defined benefit obligation and is provided on the basis of its actuarial valuation based on the projected unit credit method made at each Balance Sheet date. The Company funds gratuity benefits for its employees within the limits prescribed under The Payment of Gratuity (Amendment) Act, 2018 through contributions to a Scheme administered by the Life Insurance Corporation of India ('LIC').

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

- Other long-term employee benefit obligations

Compensated absences: The employees can carry-forward a portion of the unutilised accrued compensated absences and utilise it in future service periods or receive cash compensation on termination of employment. Since, the compensated absences do not fall due wholly within twelve months after the end of the period in which the employees render the related service and are also not expected to be utilised wholly within twelve months after the end of such period, the benefit is classified as a long-term employee benefit. The Group records an obligation for such compensated absences in the period in which the employee renders the services that increase their entitlement. The obligation is measured on the basis of independent actuarial valuation using the projected unit credit method on the Balance Sheet date.

- Income taxes

Tax expenses comprise of current and deferred tax.

- Current Tax:

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

- Deferred Tax:

Deferred tax is recognised on temporary difference between the carrying amount of assets and liabilities in the Financial Statements and the corresponding tax based used in computation of taxable profit.

Deferred tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilized.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

- Inventories

Inventories are valued after providing for obsolescence, as under:

- Raw materials, components, construction materials, stores, spares and loose tools at lower of weighted average cost or net realisable value. However, these items are considered to be realisable at cost if the finished products in which they will be used, are expected to be sold at or above cost. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition
- Finished goods and stock-in-trade (in respect of goods acquired for trading) at lower of weighted average cost or net realisable value. Cost includes costs of purchases, costs of conversion and other costs incurred in bringing the inventories to their present location. Taxes which are subsequently recoverable from taxation authorities are not included in the cost.

Assessment of net realisable value is made at each reporting period end and when the circumstances that previously caused inventories to be written-down below cost no longer exist or when there is clear evidence of an increase in net realisable value because of changed economic circumstances, the write-down, if any, in the past period is reversed to the extent of the original amount written-down so that the resultant carrying amount is the lower of the cost and the revised net realisable value.

- Revenue recognition:

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

The Company transfers control of a good or service over time and therefore satisfies a performance obligation and recognises revenue over a period of time if one of the following criteria is met:

- the customer simultaneously consumes the benefit of the Company's performance or
- the customer controls the asset as it is being created/enhanced by the Company's performance or
- there is no alternative use of the asset and the Company has either explicit or implicit right of payment considering legal precedents,

In all other cases, performance obligation is considered as satisfied at a point in time.

The revenue is recognised to the extent of transaction price allocated to the performance obligation satisfied. Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring goods or services to a customer excluding amounts collected on behalf of a third party. The Company includes variable consideration as part of transaction price when there is a basis to reasonably estimate the amount of the variable consideration and when it is probable that a significant reversal of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is resolved. Variable consideration is estimated using the expected value method or most likely amount as appropriate in a given circumstance. Payment terms agreed with a customer are as per business practice and the financing component, if significant, is separated from the transaction price and accounted as interest income. Costs to obtain a contract which are incurred regardless of whether the contract was obtained are charged-off in profit or loss immediately in the period in which such costs are incurred. Incremental costs of obtaining a contract, if any, and costs incurred to fulfil a contract are amortised over the period of execution of the contract in proportion to the progress measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

Significant judgments are used in:

- Determining the revenue to be recognised in case of performance obligation satisfied over a period of time; revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation.
- Determining the expected losses, which are recognised in the period in which such losses become probable based on the expected total contract cost as at the reporting date.
- Determining the method to be applied to arrive at the variable consideration requiring an adjustment to the transaction price

- Revenue from operations

Revenue includes adjustments made towards liquidated damages and variation wherever applicable. Escalation and other claims, which are not ascertainable/acknowledged by customers are not taken into account.

- Revenue from sale of manufactured and traded goods including contracts for supply/commissioning of complex plant and equipment is recognised as follows:

Revenue is recognised when the control of the same is transferred to the customer and it is probable that the Company will collect the consideration to which it is entitled for the exchanged goods. Revenue from commissioning of complex plant and equipment is recognised either 'over time' or 'in time' based on an assessment of the transfer of control as per the terms of the contract.

- Revenue from construction/project related activity is recognised as follows:

- Cost plus contracts: Revenue from cost plus contracts is recognised over time and is determined with reference to the extent performance obligations have been satisfied. The amount of transaction price allocated to the performance obligations satisfied represents the recoverable costs incurred during the period plus the margin as agreed with the customer.

- Fixed price contracts: Contract revenue is recognised over time to the extent of performance obligation satisfied and control is transferred to the customer. Contract revenue is recognised at allocable transaction price which represents the cost of work performed on the contract plus proportionate margin, using the percentage of completion method. Percentage of completion is the proportion of cost of work performed to-date, to the total estimated contract costs.

For contracts where the aggregate of contract cost incurred to date plus recognised profits (or minus recognised losses as the case may be) exceeds the progress billing, the surplus is shown as contract asset and termed as "Due from customers". For contracts where progress billing exceeds the aggregate of contract costs incurred to-date plus recognised profits (or minus recognised losses, as the case may be), the surplus is shown as contract liability and termed as "Due to customers". Amounts received before the related work is performed are disclosed in the Balance Sheet as contract liability and termed as "Advances from customer". The amounts billed on customer for work performed and are unconditionally due for payment i.e. only passage of time is required before payment falls due, are disclosed in the Balance Sheet as trade receivables. The amount of retention money held by the customers pending completion of performance milestone is disclosed as part of contract asset and is reclassified as trade receivables when it becomes due for payment. Impairment loss (termed as provision for foreseeable losses in the financial statements) is recognised in profit or loss to the extent the carrying amount of the contract asset exceeds the remaining amount of consideration that the Company expects to receive towards remaining performance obligations (after deducting the costs that relate directly to fulfill such remaining performance obligations). The Company recognises impairment loss (termed as provision for expected credit loss on contract assets in the financial statements) on account of credit risk in respect of a contract asset using expected credit loss model on similar basis as applicable to trade receivables.

- Revenue from rendering of services is recognised over time as the customer receives the benefit of the Company's performance and the Company has an enforceable right to payment for services transferred. Unbilled revenue represents value of services performed in accordance with the contract terms but not billed

- Container Freight station services

- Income from cargo handling services is recognised as and when the related services are performed as per the contractual terms agreed with the customers. Revenue from providing services is recognised in the accounting period in which the services are rendered.

- Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of indirect taxes, trade allowances, rebates and amounts collected on behalf of third parties and is not recognised in instances where there is uncertainty with regard to ultimate collection. In such cases revenue is recognised on reasonable certainty of collection.

- Revenue from storage and warehousing is recognised prorata based on the period the container is kept in the Container freight station. However, in case of long standing containers, the revenue is accounted on the accrual basis to the extent, it is not unreasonable to expect ultimate collection.

- In an agency relationship, the commission income / service fee revenue is recorded on a net basis (net of cost incurred) and cost incurred is netted off with the relevant expenses incurred, since these are incurred on behalf of other parties.

- Multimodal transport operations

- Revenue from Export service is recognised on sailing of vessel and revenue from import services is recognised upon rendering of related services.

- Third Party Logistics income

- Third party logistic service charges and management fees are recognized as and when the service is performed as per contractual terms.

- Income from Transportation service are recognised as and when the services are performed as per Contractual terms.
- Reimbursement of cost is netted off with the relevant expenses incurred since the same are incurred on behalf of the customer.
  
- Other income
- Interest income on investments and loans is accrued on a time basis by reference to the principal outstanding and the effective interest rate including interest on investments classified as fair value through profit or loss or fair value through other comprehensive income. Interest receivable on customer dues is recognised as income in the Statement of Profit and Loss on accrual basis provided there is no uncertainty of realisation.
  
- Dividend income is accounted in the period in which the right to receive the same is established.
  
- Government grants, which are revenue in nature and are towards compensation for the qualifying costs incurred by the Company, are recognised as other income/reduced from underlying expenses in profit or loss in the period in which such costs are incurred. Government grants related to an asset are reduced from the cost of an asset until the asset is ready to use and the grant post that is presented as deferred income. Subsequently the grant is recognised as income in profit or loss on a systematic basis over the expected useful life of the related asset. Government grant receivable in the form of duty credit scrips is recognised as other income in the Statement of Profit and Loss in the period in which the application is made to the government authorities and to the extent there is no uncertainty towards its receipt.
  
- Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.
  
  
- Onerous Contract

If the Group has a contract that is onerous, the present obligation under the contract is recognized and measured as a provision. However, before a separate provision for an onerous contract is established, the Group recognizes any impairment loss that has occurred on assets dedicated to that contract. An onerous contract is a contract under which the unavoidable costs (i.e. the costs that the Company cannot avoid because it has the contract) of meeting the obligations under the contract exceed the economic benefits expected to be received under it. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it.

- Borrowing costs:

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized as a part of the cost of assets during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Borrowing cost consist of interest (calculated using effective rate of interest method) and other cost that an entity incurred in connection with the borrowing cost.

Other borrowing costs are expensed in the period in which they are incurred.

- Provisions, contingent liabilities & contingent assets

#### General

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Long-term provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money. Short term provisions are carried at their redemption value and are not offset against receivables from reimbursements.

#### Contingent liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

#### Contingent Assets

A contingent asset is not recognized unless it becomes virtually certain that an inflow of economic benefits will arise. When an inflow of economic benefits is probable, contingent assets are disclosed in the financial statements

#### • Impairment of Assets:

As at the end of each financial year, the carrying amounts of PPE, investment property, intangible assets and investments in subsidiary are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, PPE, investment property and intangible assets are tested for impairment so as to determine the impairment loss, if any. Intangible assets with indefinite life are tested for impairment each year. Impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.

Recoverable amount is determined:

- in the case of an individual asset, at the higher of the fair value less costs to sell and the value-in-use; and
- in the case of a cash generating unit (the smallest identifiable group of assets that generates independent cash flows), at the higher of the cash generating unit's fair value less costs to sell and the value-in-use.

The amount of value-in-use is determined as the present value of estimated future cash flows from the continuing use of an asset, which may vary based on the future performance of the Company and from its disposal at the end of its useful life. For this purpose, the discount rate (pre-tax) is determined based on the weighted average cost of capital of the company suitably adjusted for risks specified to the estimated cash flows of the asset. If recoverable amount of an asset (or cash generating unit) is estimated to be less than its carrying amount, such deficit is recognised immediately in the Statement of Profit and Loss as impairment loss and the carrying amount of the asset (or cash generating unit) is reduced to its recoverable amount. When an impairment loss subsequently reverses, the carrying amount of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount, such that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit and Loss.

#### • Foreign currency transactions

Foreign currency transactions are recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Foreign currency transactions other than export sales are recorded at rates of exchange prevailing on the date of transaction. Export sales are accounted for at monthly average exchange rates. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the rate of exchange prevailing at the year-end. Exchange differences arising on actual payments / realizations and year-end restatements are dealt with in the Statement of Profit and Loss.

Monetary items denominated in foreign currency are revalued at the rates of exchange as on the Balance Sheet date and Exchange differences arising on settlement or translation of monetary items are recognised in statement of profit and loss. Exchange differences on foreign currency borrowings, are accounted for and disclosed under 'finance cost'.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the date of the transaction.

- Cash and cash equivalents

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

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

- Segment reporting

Operating segments are those components of the business whose operating results are regularly reviewed by the chief operating decision making body in the Company to make decisions for performance assessment and resource allocation. The reporting of segment information is the same as provided to the management for the purpose of the performance assessment and resource allocation to the segments. Segment accounting policies are in line with the accounting policies of the Company. In addition, the following specific accounting policies have been followed for segment reporting:

- Segment revenue includes sales and other operational revenue directly identifiable with/allocable to the segment including inter segment revenue.
- Expenses that are directly identifiable with/allocable to segments are considered for determining the segment result.
- Most of the common costs are allocated to segments mainly on the basis of the respective segment revenue estimated at the beginning of the reporting period.
- Income which relates to the Company as a whole and not allocable to segments is included in "unallocable corporate income/(expenditure)(net)".
- Segment result represents profit before interest and tax and includes margins on inter-segment capital jobs, which are reduced in arriving at the profit before tax of the Company.
- Segment result includes the finance costs incurred on interest bearing advances with corresponding credit included in "unallocable corporate income/(expenditure)(net).
- Segment results have not been adjusted for any exceptional item.
- Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable corporate assets and liabilities represent the assets and liabilities that relate to the Company as a whole.
- Segment non-cash expenses forming part of segment expenses and is allocated to the segment.
- Segment revenue resulting from transactions with other business segments is accounted on the basis of transfer price which are either determined to yield a desired margin or agreed on a negotiated basis.

- Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss [excluding other comprehensive income] for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share are the net profit after tax for the year. The weighted average numbers of equity shares outstanding during the period are adjusted for events of bonus issue and sub-division of shares.

For the purpose of calculating diluted earnings per share, the net profit or loss [excluding other comprehensive income] for the year attributable to equity share holders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

- Convertible preference shares

Convertible preference shares are separated into liability and equity components based on the terms of the contract.

On issuance of the convertible preference shares, the fair value of the liability component is determined using a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost (net of transaction costs) until it is extinguished on conversion or redemption.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in equity since conversion option meets Ind AS 32 criteria for fixed to fixed classification. Transaction costs are deducted from equity, net of associated income tax. The carrying amount of the conversion option is not remeasured in subsequent years.

Transaction costs are apportioned between the liability and equity components of the convertible preference shares based on the allocation of proceeds to the liability and equity components when the instruments are initially recognised.

- Recent accounting pronouncements and changes in accounting standards

Ministry of Affairs (“MCA”) notified new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On 23rd March 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022 applicable from April 2022, as below:

**Ind AS 103 – Reference to Conceptual Framework** The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Group does not expect the amendment to have any significant impact in its financial statements.

**Ind AS 16 - Proceeds before intended use** the amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the group is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in statement of profit or loss. The Group does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

**Ind AS 37- Provisions, Contingent Liabilities and contingent assets** the amendment specifies that the cost of fulfilling a contract comprises the costs that relate directly to the contract. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property plant and equipment used in fulfilling the contract). The effective date for adoption of this amendment is annual periods beginning on or after April 2022, although early adoption is permitted. The Company has evaluated the amendment and the impact is not expected to be material.

- Use of judgements, estimates and assumptions

In preparing these standalone financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

#### Assumptions and estimation uncertainties

Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment recognised in the standalone financial statements are as under :

- measurement of useful life, residual values and impairment of property, plant and equipment,
- recognition of deferred tax assets: availability of future taxable profit against which temporary differences shall be deductible,
- measurement of defined benefit obligations and planned assets: key actuarial assumptions, recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources,
- impairment of financial assets and non-financial assets,
- revenue and margin recognition on construction and / or long term service contracts and related provision.

## Textual information (9)

### Disclosure of significant accounting policies [Text Block]

#### 1. Corporate Information

Apollo International Limited ('the Holding Company' or 'the Company') together with its subsidiaries (collectively referred to as the 'Group'), joint ventures, was incorporated dated August 25, 1994 under the provisions of the Companies Act, 2013 having CIN No. U74899DL1994PLC061080.

The Group's main business is to:

- export of diverse range of products and equipment in the field of steel, cement, water treatment plants and other infrastructure projects through its Engineering & Projects Division, manufacturing and export of leather garments and accessories through its Tag Fashion Division and export and domestic sale of tyres, tubes and flaps through its Tyre Tech Global Division.

- undertake and carry on the business of storage, handling, loading, unloading, warehousing, transporting, and repairing of marine containers, developing and operating a container freight station and entering into contracts and arrangements of all kinds with shippers, ship-owners, container owners, container lessees and lessors, shipping agents and transporters.

- render end to end logistics services comprising of activities related to consolidation of cargo, transportation, freight forwarding and customs clearance services to its customers.

These financial statements of the Company for the year ended March 31st, 2022 were approved and adopted by board of directors of the Company in their meeting held on 26 December , 2022.

#### 2. Significant accounting policies

##### • Basis of preparation:

The Consolidated financial statements have been prepared in accordance with Indian Accounting Standards [Ind AS] notified under the Companies [Indian Accounting Standards] Rules, 2015, as amended from time to time and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III).

For all periods up to and including the year ended 31st March, 2021, the Company has prepared its financial statements in accordance with the accounting standards notified under the section 133 of the Companies Act, 2013, read with relevant rules as amended [Indian GAAP].

The Group has adopted Ind AS as per Companies [Indian Accounting Standards] [Ind AS] Rules, 2015 as notified under section 133 of the Companies Act, 2013 for these financial statements beginning from 1st April, 2020. As per the principles of Ind AS 101 "First time adoption of Indian Accounting Standard", the transition date to Ind AS is 1st April, 2020 and hence the comparatives for the previous year ended 31st

March, 2021 and balances as on 1st April, 2020 have been restated as per the principles of Ind AS, wherever deemed necessary. An explanation of how transition has affected the previously reported financial position, financial performance and cash flows of the company is provided in note - 52.

##### • Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company its Subsidiaries , Associates and Joint Venture as at 31 March 2022. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group

has: -

- Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee),
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns.

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights
- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies.

Consolidation procedure:

- (a) The financial statements of the Holding Company and its subsidiaries are combined on a line-by-line basis by adding together like items of assets, liabilities, equity, incomes, expense and cash flows, after fully eliminating intra-group balances and intragroup transactions
- (b) Combine like items of assets, liabilities, equity, income, expense, and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.
- (c) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.
- (d) Eliminate in full intragroup assets and liabilities, equity, income, expense, and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.
- (e) In case of foreign subsidiaries, revenue items are consolidated at the average rate prevailing during the year. All Monetary items and non-monetary items form part of assets and liabilities are converted at rates prevailing at the end of the year and actual rate respectively. Any exchange difference arising on consolidation is recognised in the Foreign Currency Translation Reserve (FCTR).

(f) The audited / unaudited financial statements of foreign subsidiaries / joint ventures / associates have been prepared in accordance with the Generally Accepted Accounting Principle of its Country of incorporation or Ind AS.

(g) Investment in Associates and Joint Ventures has been accounted under the Equity Method as per Ind AS 28 – Investments in Associates and Joint Ventures. Investments in joint operations are accounted using the Proportionate Consolidation Method as per Ind AS 111 – Joint Arrangements.

(h) The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as on the date of disposal is recognised in the Consolidated Statement of Profit and Loss being the profit or loss on disposal of investment in subsidiary

(i) The Group accounts for its share of post-acquisition changes in net assets of associates and joint ventures, after eliminating unrealised profits and losses resulting from transactions between the Group and its associates and joint ventures.

(j) Non-Controlling Interest's share of profit / loss of consolidated subsidiaries for the year is identified and adjusted against the income of the Group in order to arrive at the net income attributable to shareholders of the Company.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

· A change in the ownership interest of a subsidiary, without a loss of control, is accounted as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost
- Derecognises the carrying amount of any non-controlling interests
- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss
- Recognise that distribution of shares of subsidiary to Group in Group's capacity as owners
- Reclassifies the parent's share of components previously recognised in OCI to profit or loss or transferred directly to retained earnings, if required by other Ind ASs as would be required if the Group had directly disposed of the related assets or liabilities

### C. Foreign Currency Transactions

#### Functional & presentational currency

The Consolidated financial statements of the foreign subsidiaries, which are consolidated into the consolidated financial statements of the Group, are prepared and the items included in the consolidated financial statements are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The consolidated financial statements are prepared in the Indian Rupees which is the Group's presentation currency.

The Group has deemed the cumulative translation differences for foreign operations at the date of transition to be zero. Adjustments to give effect to this are recorded against opening equity. After the date of transition, translation differences arising on translation of foreign operations are recognised in other comprehensive income and included in a separate translation reserve within equity.

#### Transactions and balances

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency at the date of the transaction. Gains/Losses arising out of fluctuation in foreign exchange rate between the transaction date and settlement date are recognised in the Statement of Profit and Loss.

All monetary assets and liabilities in foreign currencies are restated at the year end at the exchange rate prevailing at the year end and the exchange differences are recognised in the Statement of Profit and Loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

#### Conversion

Functional and reporting currencies of foreign operations are different from the reporting currency of the Holding Group. For all the foreign operations of the Group, all assets and liabilities (excluding share capital and opening reserves and surplus) are translated into INR using the exchange rate prevailing at the reporting date. Share capital, reserves and surplus are carried at historical cost. Revenues, costs and expenses are translated using the weighted average exchange rate during the reporting period. The resultant currency translation difference is recognised as foreign currency translation reserve under the head 'Other Equity'. On the disposal of a foreign operation, all of the accumulated exchange differences in respect of that operation attributable to the Group are reclassified to the consolidated statement of profit and loss.

#### D. Current vs non-current classifications:

An operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle. The projects business comprises long-term contracts which have an operating cycle exceeding one year. For classification of current assets and liabilities related to projects business, the Group uses the duration of the contract as its operating cycle.

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it satisfies below criteria:

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held for primary purpose of trading;
- Expected to be realised within twelve months after reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current assets.

A Liability is classified as current when it satisfies below criteria:

1. Expected to settle the liability in normal operating cycle;
2. Held primarily for the purpose of trading;
3. Due to be settled within twelve months after reporting period; or
4. There is no unconditional right to defer the settlement of liability for at least twelve months after reporting period.

All other liabilities are classified as non-current liabilities.

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

#### E. Property, plant and equipment (PPE)

Property, Plant and Equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises the purchase price, including import duties and non-refundable purchase taxes, and any directly attributable cost of bringing the asset to its

working condition for its intended use. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to Statement of Profit and Loss during the year in which they are incurred.

Gains or losses arising from de-recognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognized.

PPE not ready for the intended use on the date of the Balance Sheet are disclosed as "capital work-in-progress".

#### F. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

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

#### G. Depreciation/amortization

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value which is taken as nil.

#### Holding Company

Depreciation is provided on the Straight Line Method as per the rates derived from the balance useful lives of relevant classes of assets prescribed in Schedule II of Companies Act, 2013. Depreciation has been provided on pro-rata basis from the date the assets are put to use during the financial year. In respect of asset sold or disposed off during the year, depreciation is provided till the date of sale/disposal/adjustments of the assets.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised.

The estimated useful lives of assets and residual values are reviewed regularly and, when necessary, and adjusted prospectively, if appropriate

Leasehold improvements are amortized over the lease period, which corresponds with the useful lives of the assets.

The company amortized intangible assets over their estimated useful lives using the straight-line method (SLM).

In the Subsidiary company Apollo Logisolutions Limited in respect of the following categories of assets, the life of the assets have been assessed taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturer warranties and maintenance support etc.

Assets category Estimated useful life

Furniture and Fixtures 6 Years

Vehicles (cars) 3 years / 8 Years

Computer (servers and networks) 3 Years

Fire fighting equipments 10 Years

For a subsidiary Company Apollo Supply Chain Private Limited (Formerly known as ALCO Logistics Private Limited, originally incorporated as Apollo Fiege Integrated Logistics Private Limited) in respect of the following categories of assets, the life of the assets has been assessed as under based on internal technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, anticipated technological changes, manufacturers warranties and maintenance support, etc.:

Assets category Estimated useful life (Years)

Furniture and fixtures 6 Years

Mobile phones (included in office equipment) 3 Years

Computers (servers and networks) 3 Years

Vehicles 3 Years

Commercial Vehicle 8 Years

Leased Vehicle 5 Years

For a subsidiary Company Kailash Shipping Services Private Limited in respect of the following categories of assets, the life of the assets has been assessed as specified below. In the opinion of the management, this would result in a more appropriate presentation of the carrying value of the fixed assets and the related useful life of the assets.

Assets category Estimated useful life (Years)

Buildings 10-30 Years

Plant and machinery 5-15 Years

Computers & Servers 3-6 Years

Furniture and fixtures 5-10 Years

Office equipment 5 Years

Vehicles 2-8 Years

Assets individually costing less than Rs 5,000 1 Year

For a subsidiary Company ALS Singamas Logistics Limited the following categories of assets, the life of the assets has been assessed taking into account the nature of the asset, the estimated usage of the assets, the operating conditions of the asset, anticipated technological changes, manufacturer's warranties and maintenance support etc.

Assets Category Estimated useful life (Years)

Tangible Assets

UN Portable Tank Containers 12 Years

For subsidiary company ALS FZE, useful life of the assets has been taken as below:

Assets category Estimated useful life (Years)

Warehouse building 25 Years

Building and improvements 25 Years

Furniture, fixtures, electrical& office equipment 4 to 10 Years

Motor vehicles 5 to 10 Years

Storage equipment 5 Years

H. Lease

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use

of an identified asset for a period of time in exchange for consideration.

#### Group as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

#### Group as a lessor

Lease income from operating leases where the Group is a lessor is recognised in income on a straight-line basis over the lease term unless the receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

#### i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any re-measurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis from the commencement date over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (O) Impairment of non-financial assets.

#### ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is re-measured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Lease liabilities and Right-of-use assets have been presented as a separate line in the balance sheet. Lease payments have been classified as cash used in financing activities.

#### iii) Short-term leases and leases of low-value assets

The Group has elected not to recognise right-of-use assets and lease liabilities for short-term leases of all assets that have a lease term of 12 months or less and leases of low-value assets. The Group recognises the lease payments associated with these leases as an expense on a

straight-line basis over the lease.

#### I. Investment Property

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Group, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred. When part of an investment property is replaced, the carrying amount of the replaced part is derecognised. Investment properties are subsequently measured at cost less depreciation. Investment properties are depreciated using the straight-line method over their estimated useful lives.

#### J. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

- Financial asset

- a) Initial recognition and measurement

All financial assets are initially recognized at fair value. Transaction costs will be considered as part of the cost of acquisition that are directly attributable to the acquisition or issue of financial assets, which are measured through Fair Value Through Profit and Loss (FVTPL). Purchase and sale of financial assets are recognised using trade date accounting.

##### Fair value Measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- ? In the principal market for the asset or liability, or

- ? In the absence of a principal market, in the most advantageous market for the asset or liability accessible to the Company.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group business model for managing them. All financial assets are recognised initially at fair value plus transaction costs that are attributable to the acquisition of the financial assets in the case of financial assets not recorded at fair value through profit or loss, however transaction costs directly attributable to the acquisition of financial assets at fair value through profit and loss are immediately recognised in the statement of profit and loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

- b) Subsequent measurement

- Ø Financial assets measured at amortised cost

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the

Contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Ø Financial assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For Equity investments the Group has elected to recognize changes in the fair value of certain investments in equity securities in other comprehensive income. These changes are accumulated within the FVOCI equity investments reserve within equity.

Ø Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

A financial asset which is not classified in any of the above categories is measured at FVTPL.

Investment in equity instruments issued by subsidiary, associate and joint venture companies are measured at cost less impairment.

c) Loans to employees and other entities

Loans given to employees and other entities are repayable to the company on demand and hence are carried at cost in the financial statements.

d) Impairment of financial assets

The Company recognizes loss allowance using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all financial assets with contractual cash flows other than trade receivable, ECLs are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of ECLs (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised as an impairment gain or loss in the Statement of Profit and Loss.

• Financial liabilities

a) Financial liabilities: initial recognition and measurement

All financial liabilities are recognized at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

b) Financial liabilities: subsequent measurement

Financial liabilities are carried at amortized cost using the Effective interest rate (EIR) method.

For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

c) Loans and borrowings

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

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

• De-recognition of financial instruments

The Group derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

- Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheet when, and only when, the Group has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

K. Employee benefits:

1. Short term employee benefits

Employee benefits such as salaries, wages, short-term compensated absences, bonus, ex-gratia and performance-linked rewards falling due wholly within twelve months of rendering the service are classified as short-term employee benefits and are expensed in the period in which the employee renders the service.

2. Post-employment benefits

a) Defined contribution plan:

(i) Provident fund

The Group superannuation scheme, state governed provident fund scheme, employee state insurance scheme and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the service. The Group has no obligation, other than the contribution payable to the provident fund. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

b) Defined benefits plan:

The Group provides for gratuity, a defined benefit plan (the 'Gratuity Plan') covering eligible employees in accordance with the Payment of Gratuity Act, 1972. Gratuity liability is a defined benefit obligation and is provided on the basis of its actuarial valuation based on the projected unit credit method made at each Balance Sheet date. The Company funds gratuity benefits for its employees within the limits prescribed under The Payment of Gratuity (Amendment) Act, 2018 through contributions to a Scheme administered by the Life Insurance Corporation of India ('LIC').

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

c) Other long-term employee benefit obligations

Compensated absences: The employees can carry-forward a portion of the unutilised accrued compensated absences and utilise it in future service periods or receive cash compensation on termination of employment. Since, the compensated absences do not fall due wholly within twelve months after the end of the period in which the employees render the related service and are also not expected to be utilised wholly within twelve months after the end of such period, the benefit is classified as a long-term employee benefit. The Group records an obligation for such compensated absences in the period in which the employee renders the services that increase their entitlement. The obligation is measured on the basis of independent actuarial valuation using the projected unit credit method on the Balance Sheet date.

L. Income taxes

Tax expenses comprise of current and deferred tax.

**A. Current Tax:**

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

**B. Deferred Tax:**

Deferred tax is recognised on temporary difference between the carrying amount of assets and liabilities in the Financial Statements and the corresponding tax based used in computation of taxable profit.

Deferred tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilized.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

**M. Inventories**

Inventories are valued after providing for obsolescence, as under:

(i) Raw materials, components, construction materials, stores, spares and loose tools at lower of weighted average cost or net realisable value. However, these items are considered to be realisable at cost if the finished products in which they will be used, are expected to be sold at or above cost. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition

(ii) Finished goods and stock-in-trade (in respect of goods acquired for trading) at lower of weighted average cost or net realisable value. Cost includes costs of purchases, costs of conversion and other costs incurred in bringing the inventories to their present location.

Taxes which are subsequently recoverable from taxation authorities are not included in the cost.

Assessment of net realisable value is made at each reporting period end and when the circumstances that previously caused inventories to be written-down below cost no longer exist or when there is clear evidence of an increase in net realisable value because of changed economic circumstances, the write-down, if any, in the past period is reversed to the extent of the original amount written-down so that the resultant carrying amount is the lower of the cost and the revised net realisable value.

**N. Revenue recognition:**

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

The Company transfers control of a good or service over time and therefore satisfies a performance obligation and recognises revenue over a period of time if one of the following criteria is met:

· the customer simultaneously consumes the benefit of the Company's performance or

- the customer controls the asset as it is being created/enhanced by the Company's performance or
  - there is no alternative use of the asset and the Company has either explicit or implicit right of payment considering legal precedents,
- In all other cases, performance obligation is considered as satisfied at a point in time.

The revenue is recognised to the extent of transaction price allocated to the performance obligation satisfied. Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring goods or services to a customer excluding amounts collected on behalf of a third party. The Company includes variable consideration as part of transaction price when there is a basis to reasonably estimate the amount of the variable consideration and when it is probable that a significant reversal of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is resolved. Variable consideration is estimated using the expected value method or most likely amount as appropriate in a given circumstance. Payment terms agreed with a customer are as per business practice and the financing component, if significant, is separated from the transaction price and accounted as interest income. Costs to obtain a contract which are incurred regardless of whether the contract was obtained are charged-off in profit or loss immediately in the period in which such costs are incurred. Incremental costs of obtaining a contract, if any, and costs incurred to fulfil a contract are amortised over the period of execution of the contract in proportion to the progress measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

Significant judgments are used in:

- Determining the revenue to be recognised in case of performance obligation satisfied over a period of time; revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation.
- Determining the expected losses, which are recognised in the period in which such losses become probable based on the expected total contract cost as at the reporting date.
- Determining the method to be applied to arrive at the variable consideration requiring an adjustment to the transaction price

(i) Revenue from operations

Revenue includes adjustments made towards liquidated damages and variation wherever applicable. Escalation and other claims, which are not ascertainable/acknowledged by customers are not taken into account.

A. Revenue from sale of manufactured and traded goods including contracts for supply/commissioning of complex plant and equipment is recognised as follows:

Revenue is recognised when the control of the same is transferred to the customer and it is probable that the Company will collect the consideration to which it is entitled for the exchanged goods. Revenue from commissioning of complex plant and equipment is recognised either 'over time' or 'in time' based on an assessment of the transfer of control as per the terms of the contract.

B. Revenue from construction/project related activity is recognised as follows:

- Cost plus contracts: Revenue from cost plus contracts is recognised over time and is determined with reference to the extent performance obligations have been satisfied. The amount of transaction price allocated to the performance obligations satisfied represents the recoverable costs incurred during the period plus the margin as agreed with the customer.
- Fixed price contracts: Contract revenue is recognised over time to the extent of performance obligation satisfied and control is transferred to the customer. Contract revenue is recognised at allocable transaction price which represents the cost of work performed on the contract plus proportionate margin, using the percentage of completion method. Percentage of completion is the proportion of cost of work performed to-date, to the total estimated contract costs.

For contracts where the aggregate of contract cost incurred to date plus recognised profits (or minus recognised losses as the case may be)

exceeds the progress billing, the surplus is shown as contract asset and termed as “Due from customers”. For contracts where progress billing exceeds the aggregate of contract costs incurred to-date plus recognised profits (or minus recognised losses, as the case may be), the surplus is shown as contract liability and termed as “Due to customers”. Amounts received before the related work is performed are disclosed in the Balance Sheet as contract liability and termed as “Advances from customer”. The amounts billed on customer for work performed and are unconditionally due for payment i.e. only passage of time is required before payment falls due, are disclosed in the Balance Sheet as trade receivables. The amount of retention money held by the customers pending completion of performance milestone is disclosed as part of contract asset and is reclassified as trade receivables when it becomes due for payment. Impairment loss (termed as provision for foreseeable losses in the financial statements) is recognised in profit or loss to the extent the carrying amount of the contract asset exceeds the remaining amount of consideration that the Company expects to receive towards remaining performance obligations (after deducting the costs that relate directly to fulfill such remaining performance obligations). The Company recognises impairment loss (termed as provision for expected credit loss on contract assets in the financial statements) on account of credit risk in respect of a contract asset using expected credit loss model on similar basis as applicable to trade receivables.

C. Revenue from rendering of services is recognised over time as the customer receives the benefit of the Company’s performance and the Company has an enforceable right to payment for services transferred. Unbilled revenue represents value of services performed in accordance with the contract terms but not billed

#### D. Container Freight station services

- Income from cargo handling services is recognised as and when the related services are performed as per the contractual terms agreed with the customers. Revenue from providing services is recognised in the accounting period in which the services are rendered.
- Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of indirect taxes, trade allowances, rebates and amounts collected on behalf of third parties and is not recognised in instances where there is uncertainty with regard to ultimate collection. In such cases revenue is recognised on reasonable certainty of collection.
- Revenue from storage and warehousing is recognised prorata based on the period the container is kept in the Container freight station. However, in case of long standing containers, the revenue is accounted on the accrual basis to the extent, it is not unreasonable to expect ultimate collection.
- In an agency relationship, the commission income / service fee revenue is recorded on a net basis (net of cost incurred) and cost incurred is netted off with the relevant expenses incurred, since these are incurred on behalf of other parties.

#### E. Multimodal transport operations

- Revenue from Export service is recognised on sailing of vessel and revenue from import services is recognised upon rendering of related services.

#### F. Third Party Logistics income

- Third party logistic service charges and management fees are recognized as and when the service is performed as per contractual terms.
- Income from Transportation service are recognised as and when the services are performed as per Contractual terms.
- Reimbursement of cost is netted off with the relevant expenses incurred since the same are incurred on behalf of the customer.

#### (ii) Other income

- Interest income on investments and loans is accrued on a time basis by reference to the principal outstanding and the effective interest rate including interest on investments classified as fair value through profit or loss or fair value through other comprehensive income. Interest receivable on customer dues is recognised as income in the Statement of Profit and Loss on accrual basis provided there is no uncertainty of

realisation.

- Dividend income is accounted in the period in which the right to receive the same is established.
- Government grants, which are revenue in nature and are towards compensation for the qualifying costs incurred by the Company, are recognised as other income/reduced from underlying expenses in profit or loss in the period in which such costs are incurred. Government grants related to an asset are reduced from the cost of an asset until the asset is ready to use and the grant post that is presented as deferred income. Subsequently the grant is recognised as income in profit or loss on a systematic basis over the expected useful life of the related asset. Government grant receivable in the form of duty credit scrips is recognised as other income in the Statement of Profit and Loss in the period in which the application is made to the government authorities and to the extent there is no uncertainty towards its receipt.
- Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.

#### O. Onerous Contract

If the Group has a contract that is onerous, the present obligation under the contract is recognized and measured as a provision. However, before a separate provision for an onerous contract is established, the Group recognizes any impairment loss that has occurred on assets dedicated to that contract. An onerous contract is a contract under which the unavoidable costs (i.e. the costs that the Company cannot avoid because it has the contract) of meeting the obligations under the contract exceed the economic benefits expected to be received under it. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it.

#### P. Borrowing costs:

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized as a part of the cost of assets during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Borrowing cost consist of interest (calculated using effective rate of interest method) and other cost that an entity incurred in connection with the borrowing cost.

Other borrowing costs are expensed in the period in which they are incurred.

#### Q. Provisions, contingent liabilities & contingent assets

##### General

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Long-term provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money. Short term provisions are carried at their redemption value and are not offset against receivables from reimbursements.

##### Contingent liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only

by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

#### Contingent Assets

A contingent asset is not recognized unless it becomes virtually certain that an inflow of economic benefits will arise. When an inflow of economic benefits is probable, contingent assets are disclosed in the financial statements

#### R. Impairment of Assets:

As at the end of each financial year, the carrying amounts of PPE, investment property, intangible assets and investments in subsidiary are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, PPE, investment property and intangible assets are tested for impairment so as to determine the impairment loss, if any. Intangible assets with indefinite life are tested for impairment each year. Impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.

Recoverable amount is determined:

- in the case of an individual asset, at the higher of the fair value less costs to sell and the value-in-use; and
- in the case of a cash generating unit (the smallest identifiable group of assets that generates independent cash flows), at the higher of the cash generating unit's fair value less costs to sell and the value-in-use.

The amount of value-in-use is determined as the present value of estimated future cash flows from the continuing use of an asset, which may vary based on the future performance of the Company and from its disposal at the end of its useful life. For this purpose, the discount rate (pre-tax) is determined based on the weighted average cost of capital of the company suitably adjusted for risks specified to the estimated cash flows of the asset. If recoverable amount of an asset (or cash generating unit) is estimated to be less than its carrying amount, such deficit is recognised immediately in the Statement of Profit and Loss as impairment loss and the carrying amount of the asset (or cash generating unit) is reduced to its recoverable amount. When an impairment loss subsequently reverses, the carrying amount of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount, such that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit and Loss.

#### S. Foreign currency transactions

Foreign currency transactions are recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Foreign currency transactions other than export sales are recorded at rates of exchange prevailing on the date of transaction. Export sales are accounted for at monthly average exchange rates. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the rate of exchange prevailing at the year-end. Exchange differences arising on actual payments / realizations and year-end restatements are dealt with in the Statement of Profit and Loss.

Monetary items denominated in foreign currency are revalued at the rates of exchange as on the Balance Sheet date and Exchange differences arising on settlement or translation of monetary items are recognised in statement of profit and loss. Exchange differences on foreign currency borrowings, are accounted for and disclosed under 'finance cost'.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the date of the transaction.

#### T. Cash and cash equivalents

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

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

#### U. Segment reporting

Operating segments are those components of the business whose operating results are regularly reviewed by the chief operating decision making body in the Company to make decisions for performance assessment and resource allocation. The reporting of segment information is

the same as provided to the management for the purpose of the performance assessment and resource allocation to the segments. Segment accounting policies are in line with the accounting policies of the Company. In addition, the following specific accounting policies have been

followed for segment reporting:

- Segment revenue includes sales and other operational revenue directly identifiable with/allocable to the segment including inter segment revenue.
- Expenses that are directly identifiable with/allocable to segments are considered for determining the segment result.
- Most of the common costs are allocated to segments mainly on the basis of the respective segment revenue estimated at the beginning of the reporting period.
- Income which relates to the Company as a whole and not allocable to segments is included in “unallocable corporate income/(expenditure)(net)”.
- Segment result represents profit before interest and tax and includes margins on inter-segment capital jobs, which are reduced in arriving at the profit before tax of the Company.
- Segment result includes the finance costs incurred on interest bearing advances with corresponding credit included in “unallocable corporate income/(expenditure)(net).
- Segment results have not been adjusted for any exceptional item.
- Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable corporate assets and liabilities represent the assets and liabilities that relate to the Company as a whole.
- Segment non-cash expenses forming part of segment expenses and is allocated to the segment.
- Segment revenue resulting from transactions with other business segments is accounted on the basis of transfer price which are either determined to yield a desired margin or agreed on a negotiated basis.

#### V. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss [excluding other comprehensive income] for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share are the net profit after tax for the year. The weighted average numbers of equity shares outstanding during the period are adjusted for events of bonus issue and sub-division of shares.

For the purpose of calculating diluted earnings per share, the net profit or loss [excluding other comprehensive income] for the year attributable to equity share holders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

#### W. Convertible preference shares

Convertible preference shares are separated into liability and equity components based on the terms of the contract.

On issuance of the convertible preference shares, the fair value of the liability component is determined using a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost (net of transaction costs) until it is extinguished on conversion or redemption.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in equity since conversion option meets Ind AS 32 criteria for fixed to fixed classification. Transaction costs are deducted from equity, net of associated income tax. The carrying amount of the conversion option is not remeasured in subsequent years.

Transaction costs are apportioned between the liability and equity components of the convertible preference shares based on the allocation of proceeds to the liability and equity components when the instruments are initially recognised.

#### X. Recent accounting pronouncements and changes in accounting standards

Ministry of Affairs (“MCA”) notified new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On 23rd March 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022 applicable from April 2022, as below:

**Ind As 103 – Reference to Conceptual Framework** The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Group does not expect the amendment to have any significant impact in its financial statements.

**Ind AS 16 - Proceeds before intended use** the amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the group is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in statement of profit or loss. The Group does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

**Ind AS 37- Provisions, Contingent Liabilities and contingent assets** the amendment specifies that the cost of fulfilling a contract comprises the costs that relate directly to the contract. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property plant and equipment used in fulfilling the contract). The effective date for adoption of this amendment is annual periods beginning on or after April 1 2022, although early adoption is permitted. The Company has evaluated the amendment and the impact is not expected to be material.

#### Y. Use of judgements, estimates and assumptions

In preparing these standalone financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

#### Assumptions and estimation uncertainties

Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment recognised in the standalone financial statements are as under :

- measurement of useful life, residual values and impairment of property, plant and equipment,
- recognition of deferred tax assets: availability of future taxable profit against which temporary differences shall be deductible,
- measurement of defined benefit obligations and planned assets: key actuarial assumptions, recognition and measurement of provisions and

contingencies: key assumptions about the likelihood and magnitude of an outflow of resources,

- impairment of financial assets and non-financial assets,
- revenue and margin recognition on construction and / or long term service contracts and related provision.a

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

### [400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	777	1,809		777
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-386	-2,809		
Total Depreciation property plant and equipment	-386	-2,809		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	40,544	-13		44,199
Total disposals and retirements, property, plant and equipment	40,544	-13		44,199
Total increase (decrease) in property, plant and equipment	-40,153	-987		-43,422
Property, plant and equipment at end of period	4,306	44,459	45,446	11,763

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,809			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			386	2,809
Total Depreciation property plant and equipment			386	2,809
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	623		3,655	636
Total disposals and retirements, property, plant and equipment	623		3,655	636
Total increase (decrease) in property, plant and equipment	1,186		-3,269	2,173
Property, plant and equipment at end of period	55,185	53,999	7,457	10,726

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		27,346	0	
Total disposals and retirements, property, plant and equipment		27,346	0	
Total increase (decrease) in property, plant and equipment		-27,346	0	
Property, plant and equipment at end of period	8,553	0	27,346	27,346

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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	27,346	0		0
Total disposals and retirements, property, plant and equipment	27,346	0		0
Total increase (decrease) in property, plant and equipment	-27,346	0		0
Property, plant and equipment at end of period	0	27,346	27,346	0

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

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Total Depreciation property plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		27,346	0
Total disposals and retirements, property, plant and equipment	0		27,346	0
Total increase (decrease) in property, plant and equipment	0		-27,346	0
Property, plant and equipment at end of period	0	0	0	27,346

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

..(6)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		27,346	0	
Total disposals and retirements, property, plant and equipment		27,346	0	
Total increase (decrease) in property, plant and equipment		-27,346	0	
Property, plant and equipment at end of period	27,346	0	27,346	27,346

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

..(7)

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

Classes of property, plant and equipment [Axis]	Land [Member]			Buildings [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-8
Total Depreciation property plant and equipment	0	0		-8
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		5,971
Total disposals and retirements, property, plant and equipment	0	0		5,971
Total increase (decrease) in property, plant and equipment	0	0		-5,979
Property, plant and equipment at end of period	0	0	0	364

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

..(8)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	44		0	44
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-442			
Total Depreciation property plant and equipment	-442			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-66		6,752	0
Total disposals and retirements, property, plant and equipment	-66		6,752	0
Total increase (decrease) in property, plant and equipment	-332		-6,752	44
Property, plant and equipment at end of period	6,343	6,675	425	7,177

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

..(9)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		8	442	
Total Depreciation property plant and equipment		8	442	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		781	66	
Total disposals and retirements, property, plant and equipment		781	66	
Total increase (decrease) in property, plant and equipment		-773	376	
Property, plant and equipment at end of period	7,133	61	834	458

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

..(10)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	44		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-8	-442		
Total Depreciation property plant and equipment	-8	-442		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5,971	-66		6,752
Total disposals and retirements, property, plant and equipment	5,971	-66		6,752
Total increase (decrease) in property, plant and equipment	-5,979	-332		-6,752
Property, plant and equipment at end of period	364	6,343	6,675	425

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

..(11)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	44			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			8	442
Total Depreciation property plant and equipment			8	442
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		781	66
Total disposals and retirements, property, plant and equipment	0		781	66
Total increase (decrease) in property, plant and equipment	44		-773	376
Property, plant and equipment at end of period	7,177	7,133	61	834

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

..(12)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]	Office building [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	44	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-8	-442	
Total Depreciation property plant and equipment		-8	-442	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		5,971	-66	
Total disposals and retirements, property, plant and equipment		5,971	-66	
Total increase (decrease) in property, plant and equipment		-5,979	-332	
Property, plant and equipment at end of period	458	364	6,343	6,675

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

..(13)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	44		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				8
Total Depreciation property plant and equipment				8
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6,752	0		781
Total disposals and retirements, property, plant and equipment	6,752	0		781
Total increase (decrease) in property, plant and equipment	-6,752	44		-773
Property, plant and equipment at end of period	425	7,177	7,133	61

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

..(14)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	44
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	442		-8	-442
Total Depreciation property plant and equipment	442		-8	-442
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	66		5,971	-66
Total disposals and retirements, property, plant and equipment	66		5,971	-66
Total increase (decrease) in property, plant and equipment	376		-5,979	-332
Property, plant and equipment at end of period	834	458	364	6,343

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

..(15)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	44	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		6,752	0	
Total disposals and retirements, property, plant and equipment		6,752	0	
Total increase (decrease) in property, plant and equipment		-6,752	44	
Property, plant and equipment at end of period	6,675	425	7,177	7,133

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

..(16)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				197
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	8	442		-94
Total Depreciation property plant and equipment	8	442		-94
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	781	66		3,372
Total disposals and retirements, property, plant and equipment	781	66		3,372
Total increase (decrease) in property, plant and equipment	-773	376		-3,269
Property, plant and equipment at end of period	61	834	458	1,578

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

..(17)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	204		197	204
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-595			
Total Depreciation property plant and equipment	-595			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3		4,372	15
Total disposals and retirements, property, plant and equipment	3		4,372	15
Total increase (decrease) in property, plant and equipment	-394		-4,175	189
Property, plant and equipment at end of period	4,847	5,241	4,656	8,831

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

..(18)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		94	595	
Total Depreciation property plant and equipment		94	595	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1,000	12	
Total disposals and retirements, property, plant and equipment		1,000	12	
Total increase (decrease) in property, plant and equipment		-906	583	
Property, plant and equipment at end of period	8,642	3,078	3,984	3,401

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

..(19)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	197	204		197
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-94	-595		
Total Depreciation property plant and equipment	-94	-595		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,372	3		4,372
Total disposals and retirements, property, plant and equipment	3,372	3		4,372
Total increase (decrease) in property, plant and equipment	-3,269	-394		-4,175
Property, plant and equipment at end of period	1,578	4,847	5,241	4,656

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

..(20)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	204			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			94	595
Total Depreciation property plant and equipment			94	595
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	15		1,000	12
Total disposals and retirements, property, plant and equipment	15		1,000	12
Total increase (decrease) in property, plant and equipment	189		-906	583
Property, plant and equipment at end of period	8,831	8,642	3,078	3,984

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

..(21)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		197	204	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-94	-595	
Total Depreciation property plant and equipment		-94	-595	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3,372	3	
Total disposals and retirements, property, plant and equipment		3,372	3	
Total increase (decrease) in property, plant and equipment		-3,269	-394	
Property, plant and equipment at end of period	3,401	1,578	4,847	5,241

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	197	204		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				94
Total Depreciation property plant and equipment				94
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,372	15		1,000
Total disposals and retirements, property, plant and equipment	4,372	15		1,000
Total increase (decrease) in property, plant and equipment	-4,175	189		-906
Property, plant and equipment at end of period	4,656	8,831	8,642	3,078

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			197	204
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	595		-94	-595
Total Depreciation property plant and equipment	595		-94	-595
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	12		3,372	3
Total disposals and retirements, property, plant and equipment	12		3,372	3
Total increase (decrease) in property, plant and equipment	583		-3,269	-394
Property, plant and equipment at end of period	3,984	3,401	1,578	4,847

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

..(24)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Carrying amount [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]		Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		197	204	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4,372	15	
Total disposals and retirements, property, plant and equipment		4,372	15	
Total increase (decrease) in property, plant and equipment		-4,175	189	
Property, plant and equipment at end of period	5,241	4,656	8,831	8,642

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

..(25)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				128
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	94	595		-124
Total Depreciation property plant and equipment	94	595		-124
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,000	12		420
Total disposals and retirements, property, plant and equipment	1,000	12		420
Total increase (decrease) in property, plant and equipment	-906	583		-416
Property, plant and equipment at end of period	3,078	3,984	3,401	1,048

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

..(26)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	324		128	324
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-361			
Total Depreciation property plant and equipment	-361			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-17		633	1
Total disposals and retirements, property, plant and equipment	-17		633	1
Total increase (decrease) in property, plant and equipment	-20		-505	323
Property, plant and equipment at end of period	1,464	1,484	3,976	4,481

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

..(27)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		124	361	
Total Depreciation property plant and equipment		124	361	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		213	18	
Total disposals and retirements, property, plant and equipment		213	18	
Total increase (decrease) in property, plant and equipment		-89	343	
Property, plant and equipment at end of period	4,158	2,928	3,017	2,674

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

..(28)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	128	324		128
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-124	-361		
Total Depreciation property plant and equipment	-124	-361		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	420	-17		633
Total disposals and retirements, property, plant and equipment	420	-17		633
Total increase (decrease) in property, plant and equipment	-416	-20		-505
Property, plant and equipment at end of period	1,048	1,464	1,484	3,976

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

..(29)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	324			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			124	361
Total Depreciation property plant and equipment			124	361
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1		213	18
Total disposals and retirements, property, plant and equipment	1		213	18
Total increase (decrease) in property, plant and equipment	323		-89	343
Property, plant and equipment at end of period	4,481	4,158	2,928	3,017

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

..(30)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		187	32	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-24	-1,021	
Total Depreciation property plant and equipment		-24	-1,021	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2,563	72	
Total disposals and retirements, property, plant and equipment		2,563	72	
Total increase (decrease) in property, plant and equipment		-2,400	-1,061	
Property, plant and equipment at end of period	2,674	264	2,664	3,725

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

..(31)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	187	32		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				24
Total Depreciation property plant and equipment				24
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,827	598		1,264
Total disposals and retirements, property, plant and equipment	3,827	598		1,264
Total increase (decrease) in property, plant and equipment	-3,640	-566		-1,240
Property, plant and equipment at end of period	472	4,112	4,678	208

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

..(32)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			187	32
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,021		-24	-1,021
Total Depreciation property plant and equipment	1,021		-24	-1,021
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	526		2,563	72
Total disposals and retirements, property, plant and equipment	526		2,563	72
Total increase (decrease) in property, plant and equipment	495		-2,400	-1,061
Property, plant and equipment at end of period	1,448	953	264	2,664

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

..(33)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		187	32	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3,827	598	
Total disposals and retirements, property, plant and equipment		3,827	598	
Total increase (decrease) in property, plant and equipment		-3,640	-566	
Property, plant and equipment at end of period	3,725	472	4,112	4,678

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

..(34)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			Motor vehicles [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				187
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	24	1,021		-24
Total Depreciation property plant and equipment	24	1,021		-24
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,264	526		2,563
Total disposals and retirements, property, plant and equipment	1,264	526		2,563
Total increase (decrease) in property, plant and equipment	-1,240	495		-2,400
Property, plant and equipment at end of period	208	1,448	953	264

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

..(35)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	32		187	32
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,021			
Total Depreciation property plant and equipment	-1,021			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	72		3,827	598
Total disposals and retirements, property, plant and equipment	72		3,827	598
Total increase (decrease) in property, plant and equipment	-1,061		-3,640	-566
Property, plant and equipment at end of period	2,664	3,725	472	4,112

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

..(36)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		24	1,021	
Total Depreciation property plant and equipment		24	1,021	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1,264	526	
Total disposals and retirements, property, plant and equipment		1,264	526	
Total increase (decrease) in property, plant and equipment		-1,240	495	
Property, plant and equipment at end of period	4,678	208	1,448	953

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

..(37)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	187	32		187
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-24	-1,021		
Total Depreciation property plant and equipment	-24	-1,021		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,563	72		3,827
Total disposals and retirements, property, plant and equipment	2,563	72		3,827
Total increase (decrease) in property, plant and equipment	-2,400	-1,061		-3,640
Property, plant and equipment at end of period	264	2,664	3,725	472

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

..(38)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	32			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			24	1,021
Total Depreciation property plant and equipment			24	1,021
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	598		1,264	526
Total disposals and retirements, property, plant and equipment	598		1,264	526
Total increase (decrease) in property, plant and equipment	-566		-1,240	495
Property, plant and equipment at end of period	4,112	4,678	208	1,448

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

..(39)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]	Office equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		165	442	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-77	-245	
Total Depreciation property plant and equipment		-77	-245	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		209	-11	
Total disposals and retirements, property, plant and equipment		209	-11	
Total increase (decrease) in property, plant and equipment		-121	208	
Property, plant and equipment at end of period	953	838	959	751

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

..(40)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	165	442		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				77
Total Depreciation property plant and equipment				77
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	447	2		238
Total disposals and retirements, property, plant and equipment	447	2		238
Total increase (decrease) in property, plant and equipment	-282	440		-161
Property, plant and equipment at end of period	1,474	1,756	1,316	636

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

..(41)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			165	442
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	245		-77	-245
Total Depreciation property plant and equipment	245		-77	-245
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13		209	-11
Total disposals and retirements, property, plant and equipment	13		209	-11
Total increase (decrease) in property, plant and equipment	232		-121	208
Property, plant and equipment at end of period	797	565	838	959

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

..(42)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		165	442	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		447	2	
Total disposals and retirements, property, plant and equipment		447	2	
Total increase (decrease) in property, plant and equipment		-282	440	
Property, plant and equipment at end of period	751	1,474	1,756	1,316

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

..(43)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	77	245		-1
Total Depreciation property plant and equipment	77	245		-1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	238	13		77
Total disposals and retirements, property, plant and equipment	238	13		77
Total increase (decrease) in property, plant and equipment	-161	232		-78
Property, plant and equipment at end of period	636	797	565	3

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

..(44)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	87		0	87
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-31			
Total Depreciation property plant and equipment	-31			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-1		124	0
Total disposals and retirements, property, plant and equipment	-1		124	0
Total increase (decrease) in property, plant and equipment	57		-124	87
Property, plant and equipment at end of period	81	24	88	212

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

..(45)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1	31	
Total Depreciation property plant and equipment		1	31	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		47	1	
Total disposals and retirements, property, plant and equipment		47	1	
Total increase (decrease) in property, plant and equipment		-46	30	
Property, plant and equipment at end of period	125	85	131	101

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

..(46)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	87		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1	-31		
Total Depreciation property plant and equipment	-1	-31		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	77	-1		124
Total disposals and retirements, property, plant and equipment	77	-1		124
Total increase (decrease) in property, plant and equipment	-78	57		-124
Property, plant and equipment at end of period	3	81	24	88

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

..(47)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	87			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1	31
Total Depreciation property plant and equipment			1	31
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		47	1
Total disposals and retirements, property, plant and equipment	0		47	1
Total increase (decrease) in property, plant and equipment	87		-46	30
Property, plant and equipment at end of period	212	125	85	131

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

..(48)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	Leasehold improvements [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		100	676	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-58	-99	
Total Depreciation property plant and equipment		-58	-99	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		546	7	
Total disposals and retirements, property, plant and equipment		546	7	
Total increase (decrease) in property, plant and equipment		-504	570	
Property, plant and equipment at end of period	101	211	715	145

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

..(49)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	100	676		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				58
Total Depreciation property plant and equipment				58
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	627	7		81
Total disposals and retirements, property, plant and equipment	627	7		81
Total increase (decrease) in property, plant and equipment	-527	669		-23
Property, plant and equipment at end of period	672	1,199	530	461

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

..(50)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			100	676
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	99		-58	-99
Total Depreciation property plant and equipment	99		-58	-99
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		546	7
Total disposals and retirements, property, plant and equipment	0		546	7
Total increase (decrease) in property, plant and equipment	99		-504	570
Property, plant and equipment at end of period	484	385	211	715

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

..(51)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Carrying amount [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]		Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		100	676	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		627	7	
Total disposals and retirements, property, plant and equipment		627	7	
Total increase (decrease) in property, plant and equipment		-527	669	
Property, plant and equipment at end of period	145	672	1,199	530

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

..(52)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			Other property, plant and equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	58	99		0
Total Depreciation property plant and equipment	58	99		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	81	0		40
Total disposals and retirements, property, plant and equipment	81	0		40
Total increase (decrease) in property, plant and equipment	-23	99		-40
Property, plant and equipment at end of period	461	484	385	0

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

..(53)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15			
Total Depreciation property plant and equipment	-15			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		71	0
Total disposals and retirements, property, plant and equipment	0		71	0
Total increase (decrease) in property, plant and equipment	-15		-71	0
Property, plant and equipment at end of period	40	55	0	71

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

..(54)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	15	
Total Depreciation property plant and equipment		0	15	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		31	0	
Total disposals and retirements, property, plant and equipment		31	0	
Total increase (decrease) in property, plant and equipment		-31	15	
Property, plant and equipment at end of period	71	0	31	16

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

..(55)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	-15		
Total Depreciation property plant and equipment	0	-15		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	40	0		71
Total disposals and retirements, property, plant and equipment	40	0		71
Total increase (decrease) in property, plant and equipment	-40	-15		-71
Property, plant and equipment at end of period	0	40	55	0

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

..(56)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	15
Total Depreciation property plant and equipment			0	15
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		31	0
Total disposals and retirements, property, plant and equipment	0		31	0
Total increase (decrease) in property, plant and equipment	0		-31	15
Property, plant and equipment at end of period	71	71	0	31

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

..(57)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	-15	
Total Depreciation property plant and equipment		0	-15	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		40	0	
Total disposals and retirements, property, plant and equipment		40	0	
Total increase (decrease) in property, plant and equipment		-40	-15	
Property, plant and equipment at end of period	16	0	40	55

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

..(58)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	71	0		31
Total disposals and retirements, property, plant and equipment	71	0		31
Total increase (decrease) in property, plant and equipment	-71	0		-31
Property, plant and equipment at end of period	0	71	71	0

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

..(59)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Electrical equipment and installation, Fire fighting equipments , Carpeted roads - RCC	Electrical equipment and installation, Fire fighting equipments , Carpeted roads - RCC
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	15		0	-15
Total Depreciation property plant and equipment	15		0	-15
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		40	0
Total disposals and retirements, property, plant and equipment	0		40	0
Total increase (decrease) in property, plant and equipment	15		-40	-15
Property, plant and equipment at end of period	31	16	0	40

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

..(60)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical equipment and installation, Fire fighting equipments , Carpeted roads - RCC	Electrical equipment and installation, Fire fighting equipments , Carpeted roads - RCC	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		71	0	
Total disposals and retirements, property, plant and equipment		71	0	
Total increase (decrease) in property, plant and equipment		-71	0	
Property, plant and equipment at end of period	55	0	71	71

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

..(61)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical equipment and installation, Fire fighting equipments , Carpeted roads - RCC	Electrical equipment and installation, Fire fighting equipments , Carpeted roads - RCC	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	15	
Total Depreciation property plant and equipment		0	15	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		31	0	
Total disposals and retirements, property, plant and equipment		31	0	
Total increase (decrease) in property, plant and equipment		-31	15	
Property, plant and equipment at end of period		0	31	16

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

..(1)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Office building [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Office building [Member]		Plant and equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(8)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(10)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
	Sub classes of property, plant and equipment [Axis]			
	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (10) [See below]	Textual information (11) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]		

## Textual information (10)

### Disclosure of property, plant and equipment [Text Block]

Property,  
3 plant and  
equipment

Particulars	Plant and machinery	Computer	Furniture and fixture	Office equipment	Building	Leasehold Improvement	Mc
<b>GROSS BLOCK</b>							
Balance as at April 01, 2021	8,642	125	4,158	1,316	7,133	530	4,67
Additions	204	88	324.20	442	44	676	32
Disposals	(16)		(3)	(4)		(7)	(59
Held for sale			2	2			
Balance as at March 31, 2022	8,831	212	4,480.97	1,756	7,177	1,199	
Balance as at April 01, 2022	8,831	212	4,481	1,756	7,177	1,199	4,11
Additions	197		128	165	-	100	187
Disposals/ Elimination*	(4,372)	(124)	(634)	(446)	(6,752)	(627)	(3,8
Balance as at March 31, 2023	4,656	89	3,976	1,474	425	672	472
<b>Accumulated Depreciation</b>							
Balance as at April 01, 2021	3,401	101	2,674	565	458	385	953

Depreciation for the year	595	31	331	245	442	99	1,01
Held for Sale	(11)	(1)	(17)	(11)	(66)		(60)
Adjustment			29				3
Accumulated Depreciation on disposals	(1)		(1)	(2)	-		(46)
Balance as at March 31, 2022	3,984	131	3,017	797	834	484	
Balance as at April 01, 2022	3,984	131	3,017	797	834	484	1,44
Depreciation for the year	94	1	124	77	8	58	24
Accumulated Depreciation on disposals	(1,000)	(47)	(214)	(239)	(780)	(81)	(1,2
Balance as at March 31, 2023	3,078	85	2,928	635	61	461	209
<b>NET BLOCK</b>							
Balance as at March 31, 2022	4,847	81	1,463.61	959	6,343	715	2,66
Balance as at March 31, 2023	1,578	3	1,048	838	364	211	263

\*Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to Associate Company.



## Textual information (11)

### Disclosure of property, plant and equipment [Text Block]

Property,  
3 plant and  
equipment

Particulars	Plant and machinery	Computer	Furniture and fixture	Office equipment	Building	Leasehold Improvement	Mc
<b>GROSS BLOCK</b>							
Balance as at April 01, 2021	8,642	125	4,158	1,316	7,133	530	4,67
Additions	204	88	324.20	442	44	676	32
Disposals	(16)		(3)	(4)		(7)	(59
Held for sale			2	2			
Balance as at March 31, 2022	8,831	212	4,480.97	1,756	7,177	1,199	
Balance as at April 01, 2022	8,831	212	4,481	1,756	7,177	1,199	4,11
Additions	197		128	165	-	100	187
Disposals/ Elimination*	(4,372)	(124)	(634)	(446)	(6,752)	(627)	(3,8
Balance as at March 31, 2023	4,656	89	3,976	1,474	425	672	472
<b>Accumulated Depreciation</b>							
Balance as at April 01, 2021	3,401	101	2,674	565	458	385	953

Depreciation for the year	595	31	331	245	442	99	1,01
Held for Sale	(11)	(1)	(17)	(11)	(66)		(60)
Adjustment			29				3
Accumulated Depreciation on disposals	(1)		(1)	(2)	-		(46)
Balance as at March 31, 2022	3,984	131	3,017	797	834	484	
Balance as at April 01, 2022	3,984	131	3,017	797	834	484	1,44
Depreciation for the year	94	1	124	77	8	58	24
Accumulated Depreciation on disposals	(1,000)	(47)	(214)	(239)	(780)	(81)	(1,2
Balance as at March 31, 2023	3,078	85	2,928	635	61	461	209
<b>NET BLOCK</b>							
Balance as at March 31, 2022	4,847	81	1,463.61	959	6,343	715	2,66
Balance as at March 31, 2023	1,578	3	1,048	838	364	211	263

\*Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to Associate Company.

### [612100] Notes - Impairment of assets

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

### [400700] Notes - Investment property

Disclosure of detailed information about investment property [Table]

..(1)

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

Type of investment property [Axis]	1			
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Land	Land		Land
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Additions from subsequent expenditure recognised as Assets, investment property	0	0		
Total additions other than through business combinations, investment property	0	0		
Depreciation, investment property				0
Total increase (decrease) in investment property	0	0		0
Investment property at end of period	1,125	1,125	1,125	111

**Disclosure of detailed information about investment property [Table]**

..(2)

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

Type of investment property [Axis]	1		2	
	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Land		Electricity connection	Electricity connection
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Additions from subsequent expenditure recognised as Assets, investment property			0	0
Total additions other than through business combinations, investment property			0	0
Depreciation, investment property	16			
Total increase (decrease) in investment property	16		0	0
Investment property at end of period	111	95	3	3

**Disclosure of detailed information about investment property [Table]**

..(3)

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

Type of investment property [Axis]	2			
	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property		Electricity connection	Electricity connection	
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property		0	1	
Increase (decrease) through other changes, investment property		0	1	
Total increase (decrease) in investment property		0	2	
Investment property at end of period	3	3	3	1

**Disclosure of detailed information about investment property [Table]**

..(4)

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

Type of investment property [Axis]	3			Accumulated depreciation and impairment [Member]
	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Building	Building		Building
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Additions from subsequent expenditure recognised as Assets, investment property	242	94		
Total additions other than through business combinations, investment property	242	94		
Depreciation, investment property				115
Disposals, investment property	0	3,116		0
Increase (decrease) through other changes, investment property				0
Total increase (decrease) in investment property	242	-3,022		115
Investment property at end of period	5,953	5,711	8,733	630

**Disclosure of detailed information about investment property [Table]**

..(5)

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

Type of investment property [Axis]	3		4	
	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Building		Transformer	Transformer
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Additions from subsequent expenditure recognised as Assets, investment property			0	0
Total additions other than through business combinations, investment property			0	0
Depreciation, investment property	94			
Disposals, investment property	51			
Increase (decrease) through other changes, investment property	29			
Total increase (decrease) in investment property	72		0	0
Investment property at end of period	515	443	4	4

**Disclosure of detailed information about investment property [Table]**

..(6)

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

Type of investment property [Axis]	4				
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about investment property at cost [Abstract]					
Disclosure of detailed information about investment property [Line items]					
Nature of investment property			Transformer	Transformer	
Reconciliation of changes in investment property [Abstract]					
Changes in investment property [Abstract]					
Depreciation, investment property			0	0	
Total increase (decrease) in investment property			0	0	
Investment property at end of period		4	0	0	0

**Disclosure of detailed information about investment property [Table]**

..(7)

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

Type of investment property [Axis]	5				
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about investment property at cost [Abstract]					
Disclosure of detailed information about investment property [Line items]					
Nature of investment property		Furniture and Fixture	Furniture and Fixture		Furniture and Fixture
Reconciliation of changes in investment property [Abstract]					
Changes in investment property [Abstract]					
Additions other than through business combinations, investment property [Abstract]					
Additions from subsequent expenditure recognised as Assets, investment property		0	0		
Total additions other than through business combinations, investment property		0	0		
Depreciation, investment property					0
Total increase (decrease) in investment property		0	0		0
Investment property at end of period		0	0	0	0

**Disclosure of detailed information about investment property [Table]**

..(8)

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

Type of investment property [Axis]	5		
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
		01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about investment property at cost [Abstract]			
Disclosure of detailed information about investment property [Line items]			
Nature of investment property		Furniture and Fixture	
Reconciliation of changes in investment property [Abstract]			
Changes in investment property [Abstract]			
Depreciation, investment property			0
Total increase (decrease) in investment property			0
Investment property at end of period			0

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of investment property [TextBlock]	Textual information (12) [See below]	Textual information (13) [See below]
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	straight-line method	straight-line method
Useful lives or depreciation rates, investment property, cost model	over their estimated useful lives	over their estimated useful lives

## Textual information (12)

## Disclosure of investment property [Text Block]

## 6 Investment Property

Particulars	Land	Electricity connection	Building	Transformer	Furniture and Fixture	Total
Gross carrying value						
Balance as at April 01, 2022	1,125	3	5,711	4	0	6,843
Additions	-	-	241	-	-	241
Disposals	-	-	-	-	-	-
Balance as at March 31, 2023	1,125	3	5,952	4	0	7,084
Depreciation						
Balance as at March 31, 2022	111	1	515	1	0	628
Balance as at April 01, 2022	111	1	515	1	0	628
Depreciation for the year	-	0	115	0	0	115
Balance as at March 31, 2023	111	1	630	1	0	743
Net block						
Balance as at March 31, 2022	1,014	1	5,196	4	0	6,214

Balance as at March 31, 2023	1,014	1	5,322	3	0	6,341
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Notes:

(a) There is no material expenses incurred for the maintenance of investment properties.

(b) Fair value of investment property.

Location	As at March 31, 2023	As at March 31, 2022
(i) Magnolias Location (MG1815, 15th Floor, The Magnolias Block 18, DLF Golf Links, DLF City Phase 5 , Gurugram, Haryana)	19,77,97,100	19,77,97,100
Adsal (Subsidiary) Investment property fair valuation	12,38,678	12,38,678
(ii) Saket Location (Office No. 303, Third Floor, Shopping Complex, Plot No. A-4, District Center, DLF Place Saket, New Delhi)	2,47,93,830	2,47,93,830
	22,38,29,608	22,38,29,608

(c) For the year ending 31st March 2022, the fair

value of the investment property has been determined by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017, external, independent property valuer, having appropriate qualifications and recent experience in the valuation of properties in the relevant locations and category of the properties being valued. The fair value has been determined based upon the market comparable approach that reflects recent transaction prices for similar properties. The fair value measurement is categorised in Level 3 fair value based on the inputs to the valuation technique used. (Refer Note 52 for definition of Level 3 fair value measurement) The Company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.

The

investment properties consist of commercial properties in India. The Management has determined the investment properties as commercial properties based on the nature of their usage. There has been no change to the valuation technique during the year.

## Textual information (13)

### Disclosure of investment property [Text Block]

6 Investment Property

Particulars	Land	Electricity connection	Building	Transformer	Furniture and Fixture	Total
Gross carrying value						
Balance as at April 01, 2022	1,125	3	5,711	4	0	6,843
Additions	-	-	241	-	-	241
Disposals	-	-	-	-	-	-
Balance as at March 31, 2023	1,125	3	5,952	4	0	7,084
Depreciation						
Balance as at March 31, 2022	111	1	515	1	0	628
Balance as at April 01, 2022	111	1	515	1	0	628
Depreciation for the year	-	0	115	0	0	115
Balance as at March 31, 2023	111	1	630	1	0	743
Net block						
Balance as at March 31, 2022	1,014	1	5,196	4	0	6,214

Balance as at March 31, 2023	1,014	1	5,322	3	0	6,341
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Notes:

(a) There is no material expenses incurred for the maintenance of investment properties.

(b) Fair value of investment property.

Location	As at March 31, 2023	As at March 31, 2022
(i) Magnolias Location (MG1815, 15th Floor, The Magnolias Block 18, DLF Golf Links, DLF City Phase 5 , Gurugram, Haryana)	19,77,97,100	19,77,97,100
Adsal (Subsidiary) Investment property fair valuation	12,38,678	12,38,678
(ii) Saket Location (Office No. 303, Third Floor, Shopping Complex, Plot No. A-4, District Center, DLF Place Saket, New Delhi)	2,47,93,830	2,47,93,830
	22,38,29,608	22,38,29,608

(c) For the year ending 31st March 2022, the fair

value of the investment property has been determined by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017, external, independent property valuer, having appropriate qualifications and recent experience in the valuation of properties in the relevant locations and category of the properties being valued. The fair value has been determined based upon the market comparable approach that reflects recent transaction prices for similar properties. The fair value measurement is categorised in Level 3 fair value based on the inputs to the valuation technique used. (Refer Note 52 for definition of Level 3 fair value measurement) The Company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.

The

investment properties consist of commercial properties in India. The Management has determined the investment properties as commercial properties based on the nature of their usage. There has been no change to the valuation technique during the year.

### [400800] Notes - Goodwill

#### Disclosure of reconciliation of changes in goodwill [Table]

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill			1,804	0
Total disposals and retirements, goodwill			1,804	0
Total increase (decrease) in goodwill			-1,804	0
Goodwill at end of period	6	5,126	7,243	9,047

#### Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through other changes, goodwill		3,316	0	
Total increase (decrease) through transfers and other changes, goodwill		3,316	0	
Total increase (decrease) in goodwill		3,316	0	
Goodwill at end of period	9,047	7,237	3,921	3,921

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of goodwill [TextBlock]	Textual information (14) [See below]	Textual information (15) [See below]
Disclosure of reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Increase (decrease) through transfers and other changes, Goodwill [Abstract]		
Disposals and retirements, Goodwill [Abstract]		
Goodwill at end of period	6	5,126

## Textual information (14)

## Disclosure of goodwill [Text Block]

## 8 Goodwill

Goodwill on Acquisiton (Refer Note 50)	6	5,126
Goodwill Movement		
Opening Balance	9,047	9,047
Additions		
Disposals/Adjustments	1,805	
Adjustment for foreign currency conversion		
Closing Balance	7,242	9,047
Impairment		
Opening Balance	3,921	3,921
Ind AS Adjustment (Refer Note 50)	3,316	-
Closing Balance	7,237	3,921
Net book value	6	5,126

## Textual information (15)

### Disclosure of goodwill [Text Block]

#### 8 Goodwill

Goodwill on Acquisiton (Refer Note 50)	6	5,126
Goodwill Movement		
Opening Balance	9,047	9,047
Additions		
Disposals/Adjustments	1,805	
Adjustment for foreign currency conversion		
Closing Balance	7,242	9,047
Impairment		
Opening Balance	3,921	3,921
Ind AS Adjustment (Refer Note 50)	3,316	-
Closing Balance	7,237	3,921
Net book value	6	5,126

**[400900] Notes - Other intangible assets**

**Disclosure of additional information about other intangible assets [Table]**

..(1)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	SLM	SLM
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	As per Schedule II of the companies Act 2013	As per Schedule II of the companies Act 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of detailed information about other intangible assets [Table]**

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	24	1		24
Amortisation other intangible assets	-2	-5		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	7	0		
Total increase (decrease) through transfers and other changes, Other intangible assets	7	0		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	7	0		7
Total Disposals and retirements, Other intangible assets	7	0		7
Total increase (decrease) in Other intangible assets	22	-4		17
Other intangible assets at end of period	25	3	7	38

## Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		1		
Amortisation other intangible assets			2	5
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes			-7	0
Total increase (decrease) through transfers and other changes, Other intangible assets			-7	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0		
Total Disposals and retirements, Other intangible assets		0		
Total increase (decrease) in Other intangible assets		1	-5	5
Other intangible assets at end of period		21	13	18

**Disclosure of detailed information about other intangible assets [Table]**

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		24	1	
Amortisation other intangible assets		-2	-5	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		7	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		7	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		7	0	
Total Disposals and retirements, Other intangible assets		7	0	
Total increase (decrease) in Other intangible assets		22	-4	
Other intangible assets at end of period	13	25	3	7

**Disclosure of detailed information about other intangible assets [Table]**

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	24	1		
Amortisation other intangible assets				2
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes				-7
Total increase (decrease) through transfers and other changes, Other intangible assets				-7
Disposals and retirements, other intangible assets [Abstract]				
Disposals	7	0		
Total Disposals and retirements, Other intangible assets	7	0		
Total increase (decrease) in Other intangible assets	17	1		-5
Other intangible assets at end of period	38	21	20	13

**Disclosure of detailed information about other intangible assets [Table]**

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			24	1
Amortisation other intangible assets	5		-2	-5
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		7	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		7	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals			7	0
Total Disposals and retirements, Other intangible assets			7	0
Total increase (decrease) in Other intangible assets	5		22	-4
Other intangible assets at end of period	18	13	25	3

**Disclosure of detailed information about other intangible assets [Table]**

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Intangible assets other than internally generated [Member]	
Gross carrying amount [Member]				
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		24	1	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		7	0	
Total Disposals and retirements, Other intangible assets		7	0	
Total increase (decrease) in Other intangible assets		17	1	
Other intangible assets at end of period	7	38	21	20

**Disclosure of detailed information about other intangible assets [Table]**

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]		
	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	2	5	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]			
Increase (decrease) through other changes	-7	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	-7	0	
Total increase (decrease) in Other intangible assets	-5	5	
Other intangible assets at end of period	13	18	13

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]	Textual information (16) [See below]	Textual information (17) [See below]
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

## Textual information (16)

### Disclosure of other intangible assets [Text Block]

#### 7 Intangible Assets

Particulars	Intangible Assets	Total
<b>Gross Block</b>		
Balance as at April 01, 2021	20	20
Additions	1	1
Disposals		-
Balance as at March 31, 2022	20	20
Balance as at April 01, 2022	20	20
Additions	24	24
Disposals	7	7
Balance as at March 31, 2023	38	38
<b>Accumulated depreciation</b>		
Balance as at April 01, 2021	13	13
Depreciation for the year	5	5
On Revaluation		-
Accumulated Depreciation on disposals		-
Balance as at March 31, 2022	17	17
Balance as at April 01, 2022	17	17
Depreciation for the year	2	2
On Revaluation		-

Accumulated Depreciation on disposals	7	7
Balance as at March 31, 2023	13	13
Net block		
Balance as at March 31, 2022	3	3
Balance as at March 31, 2023	25	25

## Textual information (17)

## Disclosure of other intangible assets [Text Block]

## 7 Intangible Assets

Particulars	Intangible Assets	Total
Gross Block		
Balance as at April 01, 2021	20	20
Additions	1	1
Disposals		-
Balance as at March 31, 2022	20	20
Balance as at April 01, 2022	20	20
Additions	24	24
Disposals	7	7
Balance as at March 31, 2023	38	38
Accumulated depreciation		
Balance as at April 01, 2021	13	13
Depreciation for the year	5	5
On Revaluation		-
Accumulated Depreciation on disposals		-
Balance as at March 31, 2022	17	17
Balance as at April 01, 2022	17	17
Depreciation for the year	2	2
On Revaluation		-

Accumulated Depreciation on disposals	7	7
Balance as at March 31, 2023	13	13
Net block		
Balance as at March 31, 2022	3	3
Balance as at March 31, 2023	25	25

#### [401000] Notes - Biological assets other than bearer plants

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

#### [611100] Notes - Financial instruments

##### Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	50,346	87,764	50,346	87,764
Financial liabilities, at fair value	0	0	0	0

**Disclosure of financial assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	41,707	42,327	20,872	20,974
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]	Other financial assets at amortised cost class [Member]		
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	Financial assets, category [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	20,872	20,974	20,835	21,353
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Trade receivables	Trade receivables	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	12,236	11,911	12,236	11,911
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Investments	Investments
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investments	Investments

**Disclosure of financial assets [Table]**

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,649	820	1,649	820
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other financial assets	Other financial assets
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Other financial assets	Other financial assets

**Disclosure of financial assets [Table]**

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,340	1,443	1,340	1,443
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and cash equivalents	Cash and cash equivalents
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Cash and cash equivalents	Cash and cash equivalents

**Disclosure of financial assets [Table]**

..(6)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5,581	5,794	5,581	5,794
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other bank balances	Other bank balances
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Other bank balances	Other bank balances

**Disclosure of financial assets [Table]**

..(7)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 5 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	29	228	29	228
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other financial assets	Other financial assets
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Other financial assets	Other financial assets

**Disclosure of financial assets [Table]**

..(8)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 6 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	1,157	0	1,157
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Loans	Loans
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Loans	Loans

**Disclosure of financial assets [Table]**

..(9)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	39,902	13,470	15,435	4,502
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(10)

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

Classes of financial assets [Axis]	Equity investments [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	15,435	4,502	15,435	4,502
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Investment accounted for using the equity method	Investment accounted for using the equity method
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investment accounted for using the equity method	Investment accounted for using the equity method

**Disclosure of financial assets [Table]**

..(11)

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]		Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	24,467	8,968	14,027	4,185
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(12)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,462	0	9,462	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Investments	Investments
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investments	Investments

**Disclosure of financial assets [Table]**

..(13)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
	Financial assets at fair value through other comprehensive income, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,565	4,185	4,565	4,185
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Investments	Investments
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investments	Investments

**Disclosure of financial assets [Table]**

..(14)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]			
	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	10,440	4,783	8,219	4,713
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(15)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]			
	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,219	4,713	2,221	70
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Other financial assets	Other financial assets	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Other financial assets	Other financial assets	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(16)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]	
	Investments in equity instruments designated at fair value through other comprehensive income [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	2,221	70
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	Other financial assets	Other financial assets
Description of other financial assets at fair value class	Other financial assets	Other financial assets

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of financial instruments [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

## Textual information (18)

### Disclosure of financial instruments [Text Block]

#### 52 Fair value measurements

#### Financial instruments by category

Particulars	As at 31st March, 2023			As at 31st March, 2022		
	FVTPL	FVTOCI	Amortised Cost	FVTPL	FVTOCI	Amortised Cost
Financial assets						
Non- current				-	-	-
Trade receivables				-	-	-
Cash and cash equivalents				-	-	-
Other bank balances				-	-	-
Investments	9,462	4,565	12,236	-	4,185	11,911
Loans			0	-	-	1,157
Other financial assets			1,649	-	-	819.98
Investment accounted for using the equity method	15,435			4,502	-	-
Current						
Trade receivables			20,872	-	-	20,974

Cash and cash equivalents			1,340	-	-	1,443
Other bank balances			5,581	-	-	5,794
Other financial assets	8,219	2,221	29	4,713	70	228
Total financial assets	33,116	6,786	41,706	9,215	4,256	42,328
Financial liabilities						
Non-Current						
Borrowings			19,865	-	-	35,523
Trade payables				-	-	-
Lease Liabilities			476	-	-	2,000
Other financial liabilities			630	-	-	5,437
Current						
Borrowings			14,178	-	-	25,405
Lease Liabilities			83	-	-	231
Trade payables			13,934	-	-	13,875
Other financial liabilities			1,180	-	-	5,292
Total financial liabilities	-	-	50,346	-	-	87,764

I. Fair value hierarchy

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Level 1 to Level 3, as described below:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Particulars	As at 31st March, 2023			
	Level 1	Level 2	Level 3	Total
Financial assets				
Investments	4,565	9,462	-	14,027

Particulars	As at 31st March, 2022			
	Level 1	Level 2	Level 3	Total
Financial assets				

Investments	4,185	-	-	4,185
Hedged Assets	-	81	-	81

Valuation Technique used to determine Fair Value

The Group maintains policies and procedures to value financial assets or financial liabilities using the best and most relevant data available. The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following methods and assumptions were used to estimate the fair values:

1) Fair value of cash and deposits, trade receivables, trade payables, and other current financial assets and liabilities measured at amortized cost is approximate to their carrying amounts largely due to the short-term maturities of these instruments. The fair value of other non-current financial assets and liabilities (security deposit taken/given and advance to employees) carried at amortized cost is approximately equal to fair value. Hence carrying value and fair value is taken same.

2) Long-term variable-rate borrowings measured at amortized cost are evaluated by the Group based on parameters such as interest rates, specific country risk factors, credit risk and other risk characteristics. Fair value of variable interest rate borrowings approximates their carrying values. Risk of other factors for the Group is considered to be insignificant in valuation.

## Textual information (19)

### Disclosure of financial instruments [Text Block]

#### 52 Fair value measurements

#### Financial instruments by category

Particulars	As at 31st March, 2023			As at 31st March, 2022		
	FVTPL	FVTOCI	Amortised Cost	FVTPL	FVTOCI	Amortised Cost
Financial assets						
Non- current				-	-	-
Trade receivables				-	-	-
Cash and cash equivalents				-	-	-
Other bank balances				-	-	-
Investments	9,462	4,565	12,236	-	4,185	11,911
Loans			0	-	-	1,157
Other financial assets			1,649	-	-	819.98
Investment accounted for using the equity method	15,435			4,502	-	-
Current						
Trade receivables			20,872	-	-	20,974

Cash and cash equivalents			1,340	-	-	1,443
Other bank balances			5,581	-	-	5,794
Other financial assets	8,219	2,221	29	4,713	70	228
Total financial assets	33,116	6,786	41,706	9,215	4,256	42,328
Financial liabilities						
Non-Current						
Borrowings			19,865	-	-	35,523
Trade payables				-	-	-
Lease Liabilities			476	-	-	2,000
Other financial liabilities			630	-	-	5,437
Current						
Borrowings			14,178	-	-	25,405
Lease Liabilities			83	-	-	231
Trade payables			13,934	-	-	13,875
Other financial liabilities			1,180	-	-	5,292
Total financial liabilities	-	-	50,346	-	-	87,764

I. Fair value hierarchy

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Level 1 to Level 3, as described below:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Particulars	As at 31st March, 2023			
	Level 1	Level 2	Level 3	Total
Financial assets				
Investments	4,565	9,462	-	14,027

Particulars	As at 31st March, 2022			
	Level 1	Level 2	Level 3	Total
Financial assets				

Investments	4,185	-	-	4,185
Hedged Assets	-	81	-	81

Valuation Technique used to determine Fair Value

The Group maintains policies and procedures to value financial assets or financial liabilities using the best and most relevant data available. The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following methods and assumptions were used to estimate the fair values:

1) Fair value of cash and deposits, trade receivables, trade payables, and other current financial assets and liabilities measured at amortized cost is approximate to their carrying amounts largely due to the short-term maturities of these instruments. The fair value of other non-current financial assets and liabilities (security deposit taken/given and advance to employees) carried at amortized cost is approximately equal to fair value. Hence carrying value and fair value is taken same.

2) Long-term variable-rate borrowings measured at amortized cost are evaluated by the Group based on parameters such as interest rates, specific country risk factors, credit risk and other risk characteristics. Fair value of variable interest rate borrowings approximates their carrying values. Risk of other factors for the Group is considered to be insignificant in valuation.

**[400400] Notes - Non-current investments**

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

..(1)

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

Classification of non-current investments [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	8,231	8,231	104	104
Name of body corporate in whom investment has been made	Sargam Consultants Private Limited	Sargam Consultants Private Limited	Sargam Consultants Private Limited	Sargam Consultants Private Limited
Number of shares of non-current investment made in body corporate	[shares] 36,50,000	[shares] 36,50,000	[shares] 14,50,000	[shares] 14,50,000

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

..(2)

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

Classification of non-current investments [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	110	110	3,313	3,313
Name of body corporate in whom investment has been made	Investment in Compulsory Convertible Certificate	Investment in Compulsory Convertible Certificate	Dar Capital Limited, British Virgin Islands.	Dar Capital Limited, Tortola, British Virgin Islands.
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 50,13,138	[shares] 50,13,138

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

..(3)

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

Classification of non-current investments [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	46	46	76	76
Name of body corporate in whom investment has been made	Investment in Formulate Ventures L.L.C	Investment in Formulate Ventures L.L.C	Investment in Statwig Global PTE Ltd.	Investment in Statwig Global PTE Ltd.
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

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

..(4)

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

Classification of non-current investments [Axis]	7		8	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	56	31	299	0
Name of body corporate in whom investment has been made	Strikemaster LLC	Strikemaster LLC	GFC Project Financial Inclusion SPV LLC	GFC Project Financial Inclusion SPV LLC
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

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

..(5)

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

Classification of non-current investments [Axis]	9		10	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments			
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Quoted	Quoted	Quoted	Quoted
Non-current investments	3,149	1,880	1,415	2,305
Name of body corporate in whom investment has been made	Apollo Tyres Ltd.	Apollo Tyres Ltd.	UFO Moviez India Ltd.	UFO Moviez India Ltd.
Number of shares of non-current investment made in body corporate	[shares] 9,84,485	[shares] 9,84,485	[shares] 22,66,417	[shares] 22,66,417

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

..(6)

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

Classification of non-current investments [Axis]	11		12	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	9,462	0	0	7
Name of body corporate in whom investment has been made	AIL Consultants Pvt Ltd	AIL Consultants Pvt Ltd	WH Logistics Private Limited	WH Logistics Private Limited
Number of shares of non-current investment made in body corporate	[shares] 94,61,905	[shares] 0	[shares] 1,00,000	[shares] 1,00,000

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

..(7)

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

Classification of non-current investments [Axis]	13		14	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies preference shares	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	12,736	4,178	2,700	44
Name of body corporate in whom investment has been made	Apollo Logisolutions Ltd	Kashipur Infrastructure and Freight Terminal Private Limited	Apollo Logisolutions Ltd	Apollo Pacific Terminal Private Limited
Number of shares of non-current investment made in body corporate	[shares] 63,46,677	[shares] 32,23,557	[shares] 27,00,000	[shares] 510

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

..(8)

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

Classification of non-current investments [Axis]	15	16	17
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies preference shares
Class of non-current investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted
Non-current investments	273	0	0
Name of body corporate in whom investment has been made	Zon Container Management Services Private Limited	(A) Apollo Logisolutions Ltd	(B) Apollo Logisolutions Ltd
Number of shares of non-current investment made in body corporate	[shares] 510	[shares] 8,52,091	[shares] 0

**Footnotes**

(A) Apollo Logisolutions Ltd. through Apollo International FZC, UAE

(B) Apollo Logisolutions Ltd. through Apollo International FZC, UAE

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Aggregate amount of quoted non-current investments	4,565	4,185
Market value of quoted non-current investments	4,565	4,185
Aggregate amount of unquoted non-current investments	37,132	16,413
Aggregate provision for diminution in value of non-current investments	0	0

## Textual information (20)

## Disclosure of notes on non-current investments explanatory [Text Block]

9	Financial Assets		
	Measured through Amortized Cost - Unquoted		
	36,50,000 (PY 36,50,000) Equity Shares (without voting rights) of Rs.10/- each in Sargam Consultants Pvt. Ltd. purchased on average of Rs.1.55 each)	8,230.11	8,230
	14,50,000 11% Non Cumulative Redeemable Preference Shares of Rs.10/- each (PY 14,50,000 11% Non Cumulative Redeemable Preference Shares of Rs.10/- each) in Sargam Consultants Pvt.Ltd. purchased at Rs.10/- each.	104.38	104
	Investment in Compulsory Convertible Certificate	110.36	110
	50,13,138 Nos (Previous Year 50,13,138 Nos) 1% non cumulative redeemable/optionally convertible Preference Shares of USD 1/- in Dar Capital Limited, Tortola, British Virgin Islands.	3,313.42	3,313
	Investment in Formulate Ventures L.L.C	46.10	46
	Investment in Statwig Global PTE Ltd.	75.79	76
	Strikemaster LLC	56.39	31
	GFC Project Financial Inclusion SPV LLC	299.08	-
	Investment in Equity Instruments (Quoted )		
	Fair value through other comprehensive income - Quoted		
	9,84,485 Nos (March 31, 2022 : 9,84,485 Nos ) Equity Shares of Rs. 1/- each in Apollo Tyres Ltd. (Refer Note A (i) and B (i) ) below	3,149	1,880
	2,266,417 Nos (March 31, 2022 : 2,266,417 Nos) Equity Shares of Rs. 10/- each in UFO Moviez India Ltd. (Refer Note A (ii) and B (ii) below)	1,415	2,305

Total	16,800.38	16,096
Investment in Non Convertible Debentures		
94,61,905 Nos (March 31, 2022 : Nil) Of 7.75% Non Convertible Debentures (NCD'S) Of Rs.100/- each in AIL Consultants Pvt Ltd (Refer Note A (iii) below.)	9,462	-
Total	26,262	16,096

Note A:

As at March 31, 2023

i) 9,84,485 Nos equity shares of Apollo Tyres Limited held by the Holding Company continues to remain pledged with Indusind Bank Limited, for the ongoing loan facility aggregating upto Rs. 7500 Lacs availed by the Company.

ii) 22,66,417 Nos. equity shares of UFO Moviez India Limited held by the Holding Company continues to remain pledged with SBICAP Trustee Company Limited (as trustee of State Bank of India), as security for working capital facilities availed by the Company from State Bank of India.

iii) Pursuant to Share Transfer agreement between Apollo International Limited, AIL Consultants Private Limited and Apollo Logisolutions Limited, 52,91,893 Equity shares of Apollo Logisolutions Limited have been transferred to AIL Consultants Private Limited with effect from 30th March,2023 & 31st March, 2023 for a consideration of Rs.9461.90 Lacs in the form of 94,61,905 Nos Of 7.75% Non Convertible Debentures (NCD's) Of Rs.100/- each in AIL Consultants Pvt Ltd

Note B:

As at March 31, 2022

i) 9,84,485 Nos equity shares of Apollo Tyres Limited held by the Holding Company have been pledged with Indusind Bank Limited, for the loan facility granted to company of Rs. 7500 Lacs, during the current financial years.

ii) 22,66,417 Nos. equity shares of UFO Moviez India Limited held by the Holding Company have been pledged with SBICAP Trustee Company Limited (as trustee of State Bank of India), as security for working capital facilities being provided by State Bank of India.

	As at March 31, 2023	As at March 31, 2022
13 Investment accounted for using the equity method		
(a) WH Logistics Private Limited (Refer Note 50)	-	7
100,000 (Previous year: 100,000) Equity Shares of Rs.10 each		
(b) Kashipur Infrastructure and Freight Terminal Private Limited (Refer Note 50)	-	4,178
3,223,557 (Previous year: 3,223,557) Equity shares of Rs 10 each		
(c) Apollo Pacific Terminal Private Limited (Refer Note 50)	-	44
510 (Previous year: 510) Equity shares of Rs 10 each		
(d) Zon Container Management Services Private Limited (Refer Note 50)	-	273
510 (Previous year: 510) Equity shares of Rs 10 each		
(e) Apollo Logisolutions Ltd ("Associate Entity")	12,735	-
(i) 63,46,677 Nos Equity Shares of Rs. 10/- each in Apollo Logisolutions Ltd., Associate Company (Refer note (ii) below)		
(ii) 852,091 Nos Equity Shares of Rs. 10/- each in Apollo Logisolutions Ltd., Associate Company through Apollo International FZC, UAE ("Subsidiary Company")		-
(g) 27,00,000 Nos 0.1% Optionally Convertible Unsecured and Non-cumulative Redeemable Preference Shares of Rs.100/- each in Apollo Logisolutions Ltd., Associate Company - Refer note (i) below	2,700	-
	15,435	4,502

Footnote:

(i) 27,00,000 Nos. 0.1% Optionally Convertible non-cumulative Redeemable Preference Shares have been pledged with Piramal Trusteeship Services Private Limited as security trustee, acting for benefit of lender i.e. Piramal Finance Limited for the sanctioned loan facility of Rs.26000 Lacs availed by the Associate Company "Apollo Logisolutions Limited" and Second charge by way of pledge over same 27,00,000 Nos. 0.1% Optionally Convertible Redeemable Preference Shares held by the company of Apollo LogiSolutions Limited, in favour of Piramal Trusteeship Services Private Limited as security trustee, acting for benefit of lenders i.e. Piramal Capital and Housing Finance Limited and PHL Fininvest Private Limited to secure consolidated sanctioned amount of Rs.5769.44 (Pirmal Capital and Housing Finance Limited Rs.3039.44 Lacs and PHL Fininvest Private Limited for Rs.2730 Lacs Lacs) under Emergency Credit Line Guarantee Scheme 2.0 implemented by the Government of India. These preference shares can not be redeemed by ALS until repayment of entire outstanding amount of facility agreements and will subordinate to term loan facilities provided by lenders.

(ii) Investment in Associate ("Apollo Logisolutions Ltd")	As at March 31, 2023	As at March 31, 2022
Investment Retained in Associate Company	8,315	-
Add: Share in Profit of Associate Company	652	-
Total	8,967	-

During the year, one of the subsidiary known as "Apollo Logisolutions Ltd" has become an Associate company due to sale of investment in the company to 49.39% (previous year 50 85.69%). Corresponding to this transaction, there is high reduction in figures of current year compared to previous year. Apollo Logisolutions Ltd is consolidated in Apollo Green Energy Limited as an Associate Company.

(Rs. In Lakhs)

As at 31st March 2022	Balance as per Consolidated Financials ("ALS") as on 31st March 2022	Net Amount due to change in stake	Investment - Equity Method	Net Impact in Consolidation as on 31/3/2023
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Total Assets	1,47,014	73,213	73,801	11,015	84,817
Total Liabilities	1,07,588	55,701	51,887		51,887
Other Equity	39,426	16,014	23,411		23,411

## Textual information (21)

## Disclosure of notes on non-current investments explanatory [Text Block]

9	Financial Assets		
	Measured through Amortized Cost - Unquoted		
	36,50,000 (PY 36,50,000) Equity Shares (without voting rights) of Rs.10/- each in Sargam Consultants Pvt. Ltd. purchased on average of Rs.1.55 each)	8,230.11	8,230
	14,50,000 11% Non Cumulative Redeemable Preference Shares of Rs.10/- each (PY 14,50,000 11% Non Cumulative Redeemable Preference Shares of Rs.10/- each) in Sargam Consultants Pvt.Ltd. purchased at Rs.10/- each.	104.38	104
	Investment in Compulsory Convertible Certificate	110.36	110
	50,13,138 Nos (Previous Year 50,13,138 Nos) 1% non cumulative redeemable/optionally convertible Preference Shares of USD 1/- in Dar Capital Limited, Tortola, British Virgin Islands.	3,313.42	3,313
	Investment in Formulate Ventures L.L.C	46.10	46
	Investment in Statwig Global PTE Ltd.	75.79	76
	Strikemaster LLC	56.39	31
	GFC Project Financial Inclusion SPV LLC	299.08	-
	Investment in Equity Instruments (Quoted )		
	Fair value through other comprehensive income - Quoted		
	9,84,485 Nos (March 31, 2022 : 9,84,485 Nos ) Equity Shares of Rs. 1/- each in Apollo Tyres Ltd. (Refer Note A (i) and B (i) ) below	3,149	1,880
	2,266,417 Nos (March 31, 2022 : 2,266,417 Nos) Equity Shares of Rs. 10/- each in UFO Moviez India Ltd. (Refer Note A (ii) and B (ii) below)	1,415	2,305

Total	16,800.38	16,096
Investment in Non Convertible Debentures		
94,61,905 Nos (March 31, 2022 : Nil) Of 7.75% Non Convertible Debentures (NCD'S) Of Rs.100/- each in AIL Consultants Pvt Ltd (Refer Note A (iii) below.)	9,462	-
Total	26,262	16,096

Note A:

As at March 31, 2023

i) 9,84,485 Nos equity shares of Apollo Tyres Limited held by the Holding Company continues to remain pledged with Indusind Bank Limited, for the ongoing loan facility aggregating upto Rs. 7500 Lacs availed by the Company.

ii) 22,66,417 Nos. equity shares of UFO Moviez India Limited held by the Holding Company continues to remain pledged with SBICAP Trustee Company Limited (as trustee of State Bank of India), as security for working capital facilities availed by the Company from State Bank of India.

iii) Pursuant to Share Transfer agreement between Apollo International Limited, AIL Consultants Private Limited and Apollo Logisolutions Limited, 52,91,893 Equity shares of Apollo Logisolutions Limited have been transferred to AIL Consultants Private Limited with effect from 30th March,2023 & 31st March, 2023 for a consideration of Rs.9461.90 Lacs in the form of 94,61,905 Nos Of 7.75% Non Convertible Debentures (NCD's) Of Rs.100/- each in AIL Consultants Pvt Ltd

Note B:

As at March 31, 2022

i) 9,84,485 Nos equity shares of Apollo Tyres Limited held by the Holding Company have been pledged with Indusind Bank Limited, for the loan facility granted to company of Rs. 7500 Lacs, during the current financial years.

ii) 22,66,417 Nos. equity shares of UFO Moviez India Limited held by the Holding Company have been pledged with SBICAP Trustee Company Limited (as trustee of State Bank of India), as security for working capital facilities being provided by State Bank of India.

	As at March 31, 2023	As at March 31, 2022
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(a) WH Logistics Private Limited (Refer Note 50)	-	7
100,000 (Previous year: 100,000) Equity Shares of Rs.10 each		
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3,223,557 (Previous year: 3,223,557) Equity shares of Rs 10 each		
(c) Apollo Pacific Terminal Private Limited (Refer Note 50)	-	44
510 (Previous year: 510) Equity shares of Rs 10 each		
(d) Zon Container Management Services Private Limited (Refer Note 50)	-	273
510 (Previous year: 510) Equity shares of Rs 10 each		
(e) Apollo Logisolutions Ltd ("Associate Entity")	12,735	-
(i) 63,46,677 Nos Equity Shares of Rs. 10/- each in Apollo Logisolutions Ltd., Associate Company (Refer note (ii) below)		
(ii) 852,091 Nos Equity Shares of Rs. 10/- each in Apollo Logisolutions Ltd., Associate Company through Apollo International FZC, UAE ("Subsidiary Company")		-
(g) 27,00,000 Nos 0.1% Optionally Convertible Unsecured and Non-cumulative Redeemable Preference Shares of Rs.100/- each in Apollo Logisolutions Ltd., Associate Company - Refer note (i) below	2,700	-
	15,435	4,502

Footnote:

(i) 27,00,000 Nos. 0.1% Optionally Convertible non-cumulative Redeemable Preference Shares have been pledged with Piramal Trusteeship Services Private Limited as security trustee, acting for benefit of lender i.e. Piramal Finance Limited for the sanctioned loan facility of Rs.26000 Lacs availed by the Associate Company "Apollo Logisolutions Limited" and Second charge by way of pledge over same 27,00,000 Nos. 0.1% Optionally Convertible Redeemable Preference Shares held by the company of Apollo LogiSolutions Limited, in favour of Piramal Trusteeship Services Private Limited as security trustee, acting for benefit of lenders i.e. Piramal Capital and Housing Finance Limited and PHL Fininvest Private Limited to secure consolidated sanctioned amount of Rs.5769.44 (Pirmal Capital and Housing Finance Limited Rs.3039.44 Lacs and PHL Fininvest Private Limited for Rs.2730 Lacs Lacs) under Emergency Credit Line Guarantee Scheme 2.0 implemented by the Government of India. These preference shares can not be redeemed by ALS until repayment of entire outstanding amount of facility agreements and will subordinate to term loan facilities provided by lenders.

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Investment Retained in Associate Company	8,315	-
Add: Share in Profit of Associate Company	652	-
Total	8,967	-

During the year, one of the subsidiary known as "Apollo Logisolutions Ltd" has become an Associate company due to sale of investment in the company to 49.39% (previous year 50 85.69%). Corresponding to this transaction, there is high reduction in figures of current year compared to previous year. Apollo Logisolutions Ltd is consolidated in Apollo Green Energy Limited as an Associate Company.

(Rs. In Lakhs)

As at 31st March 2022	Balance as per Consolidated Financials ("ALS") as on 31st March 2022	Net Amount due to change in stake	Investment - Equity Method	Net Impact in Consolidation as on 31/3/2023
--------------------------------	--	---	-------------------------------	--

Total Assets	1,47,014 73,213	73,801 11,015	84,817
Total Liabilities	1,07,588 55,701	51,887	51,887
Other Equity	39,426 16,014	23,411	23,411

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-7,963	3,284
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	-7,963	3,284
Net cash flows from (used in) investing activities, continuing operations	38,103	5,051
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	38,103	5,051
Net cash flows from (used in) financing activities, continuing operations	-30,458	-6,951
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	-30,458	-6,951
Description of non-current Assets or disposal group held for sale which were sold or reclassified	Not Applicable for the Financial Year 2022-23	Mentioned in Note No. 38 of the financial statements for financial year 2021-22.
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	Not Applicable for the Financial Year 2022-23	Mentioned in Note No. 38 of the financial statements for financial year 2021-22.

### [400100] Notes - Equity share capital

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Refer to child member	Refer to child member	OSK Holdings (AIL) Private Limited	OSK Holdings (AIL) Private Limited
CIN of shareholder			U74140DL2012PTC244852	U74140DL2012PTC244852
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 1,89,99,500	[shares] 1,89,99,500	[shares] 60,89,000	[shares] 60,89,000
Percentage of shareholding in company	100.00%	100.00%	32.05%	32.05%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	AIL Consultants Private Limited	AIL Consultants Private Limited	Mr. Raaja Kanwar	Mr. Raaja Kanwar
CIN of shareholder	U74140DL2012PTC244821	U74140DL2012PTC244821		
Permanent account number of shareholder			AAJPK0819J	AAJPK0819J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 40,61,000	[shares] 40,61,000	[shares] 34,62,800	[shares] 34,62,800
Percentage of shareholding in company	21.37%	21.37%	18.23%	18.23%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 4 [Member]		Shareholder 5 [Member]	
Name of shareholder [Axis]				
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Amit Dyechem Private Limited	Amit Dyechem Private Limited	Global Propmart Private Limited	Global Propmart Private Limited
CIN of shareholder	U24297DL2007PTC162027	U24297DL2007PTC162027	U45201DL2005PTC133065	U45201DL2005PTC133065
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 28,86,700	[shares] 28,86,700	[shares] 25,00,000	[shares] 25,00,000
Percentage of shareholding in company	15.19%	15.19%	13.16%	13.16%

## Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 1,90,00,000	[shares] 1,90,00,000		[shares] 1,90,00,000
Value of shares authorised	1,900	1,900		1,900
Number of shares issued	[shares] 1,90,00,000	[shares] 1,90,00,000		[shares] 1,90,00,000
Value of shares issued	1,900	1,900		1,900
Number of shares subscribed and fully paid	[shares] 1,90,00,000	[shares] 1,90,00,000		[shares] 1,90,00,000
Value of shares subscribed and fully paid	1,900	1,900		1,900
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,90,00,000	[shares] 1,90,00,000		[shares] 1,90,00,000
Total value of shares subscribed	1,900	1,900		1,900
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,90,00,000	[shares] 1,90,00,000		[shares] 1,90,00,000
Value of shares called	1,900	1,900		1,900
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	1,900	1,900		1,900
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,900,000	[shares] 1,900,000	[shares] 1,900,000	[shares] 1,900,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	1,900	1,900	1,900	1,900
Rights preferences and restrictions attaching to class of share capital				Textual information (22) [See below]
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0

Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0
Type of share			Equity Shares

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 1,90,00,000	
Value of shares authorised	1,900	
Number of shares issued	[shares] 1,90,00,000	
Value of shares issued	1,900	
Number of shares subscribed and fully paid	[shares] 1,90,00,000	
Value of shares subscribed and fully paid	1,900	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 1,90,00,000	
Total value of shares subscribed	1,900	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,90,00,000	
Value of shares called	1,900	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	1,900	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 1,90,00,000	[shares] 1,90,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	1,900	1,900
Rights preferences and restrictions attaching to class of share capital	Textual information (23) [See below]	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Original paid-up value of forfeited shares	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Type of share	Equity Shares	

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (24) [See below]	Textual information (25) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

## Textual information (22)

### Rights preferences and restrictions attaching to class of share capital

The Holding Company has only one class of equity share of face value of 10 each carrying one voting right for each equity share held. In the event of the liquidation of the company, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in the proportion to the number of the equity shares held by the shareholders.

## Textual information (23)

### **Rights preferences and restrictions attaching to class of share capital**

The Holding Company has only one class of equity share of face value of 10 each carrying one voting right for each equity share held. In the event of the liquidation of the company, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in the proportion to the number of the equity shares held by the shareholders.

## Textual information (24)

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

22	Share capital	As at March 31, 2023	As at March 31, 2022
	Authorised :		
	19,000,000 Nos ( Previous Year : 19,000,000) Equity Shares of Rs. 10/- each.	1,900	1,900
	600,000 (Previous Year : 600,000) 0.01% Redeemable Preference Shares (RPS) of Rs. 100/- each.	600	600
	22,53,420 (Previous Year : 19,33,420) 0.01% Optionally Convertible Redeemable Preference Shares (“OCRPS”) of Rs. 10/- each	225	193
	Issued, subscribed & paid-up :		
	19,000,000 (Previous Year : 19,000,000) Equity Shares of Rs.10/- each,fully paid up	1,900	1,900
		1,900	1,900

The Holding company has only one class of equity shares having a par value of Rs.10/- per equity share. Equity Share holder is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company after distribution of all preferential amounts. The distribution will be made in proportion to the number of equity shares held by the shareholders.

## 22.1 Term/right attached to equity share

The Holding Company has only one class of equity share of face value of 10 each carrying one voting right for each equity share held. In the event of the liquidation of the company, the equity shareholders

are eligible to receive the remaining assets of the company, after distribution of all preferential

amounts. The distribution will be in the proportion to the number of the equity shares held by the shareholders.

22.2 List of promoters holding share as at March 31, 2023

Promoter's Name	As at March 31, 2023	As at March 31, 2023
No. of Shares	% of shares	
OSK Holdings (AIL) Private Limited	60,89,000	32.05%
AIL Consultants Private Limited	40,61,000	21.37%
Mr. Raaja Kanwar	34,62,800	18.23%
Amit Dyechem Private Limited	28,86,700	15.19%
Global Propmart Private Limited	25,00,000	13.16%
	1,89,99,500	100%

Promoter's Name	As at March 31, 2022	As at March 31, 2022
No. of Shares	% of shares	
OSK Holdings (AIL) Private Limited	60,89,000	32.05%
AIL Consultants Private Limited	40,61,000	21.37%
Mr. Raaja Kanwar	34,62,800	18.23%
Amit Dyechem Private Limited	28,86,700	15.19%

Global Propmart Private Limited	25,00,000	13.16%
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	1,89,99,500	100%
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There is no change in shareholding during the year

22.3 Reconciliation of number of shares outstanding is set out below:

Particulars	As at	As at
	March 31, 2023	March 31, 2022
	No. of shares	No. of shares
At the Beginning of the year	1,90,00,000	1,90,00,000
During the year	-	-
At the end of the year	1,90,00,000	1,90,00,000

22.4 List of Shareholders holding more than 5% of the aggregate Ordinary Equity Shares in the Holding Company:

Name of the Shareholder	As at	As at
	March 31, 2023	March 31, 2022
	No. of shares	No. of shares
Apollo International Limited		
OSK Holdings (AIL) Private Limited	32% 60,89,000	60,89,000
AIL Consultants Private Limited	21% 40,61,000	40,61,000
Mr. Raaja Kanwar	18% 34,62,800	34,62,800
Amit Dyechem Private Limited	15% 28,86,700	28,86,700

Global Propmart Private Limited	13%	25,00,000	25,00,000
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As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

22.5 No class of shares have been issued as bonus shares or for consideration other than cash by the Company during the period of five years immediately preceding the current year end.

22.6 No class of shares have been bought back by the Company during the period of five years immediately preceding the current year end.

## Textual information (25)

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

22	Share capital	As at March 31, 2023	As at March 31, 2022
	Authorised :		
	19,000,000 Nos ( Previous Year : 19,000,000) Equity Shares of Rs. 10/- each.	1,900	1,900
	600,000 (Previous Year : 600,000) 0.01% Redeemable Preference Shares (RPS) of Rs. 100/- each.	600	600
	22,53,420 (Previous Year : 19,33,420) 0.01% Optionally Convertible Redeemable Preference Shares (“OCRPS”) of Rs. 10/- each	225	193
	Issued, subscribed & paid-up :		
	19,000,000 (Previous Year : 19,000,000) Equity Shares of Rs.10/- each,fully paid up	1,900	1,900
		1,900	1,900

The Holding company has only one class of equity shares having a par value of Rs.10/- per equity share. Equity Share holder is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company after distribution of all preferential amounts. The distribution will be made in proportion to the number of equity shares held by the shareholders.

## 22.1 Term/right attached to equity share

The Holding Company has only one class of equity share of face value of 10 each carrying one voting right for each equity share held. In the event of the liquidation of the company, the equity shareholders

are eligible to receive the remaining assets of the company, after distribution of all preferential

amounts. The distribution will be in the proportion to the number of the equity shares held by the shareholders.

22.2 List of promoters holding share as at March 31, 2023

Promoter's Name	As at March 31, 2023	As at March 31, 2023
No. of Shares	% of shares	
OSK Holdings (AIL) Private Limited	60,89,000	32.05%
AIL Consultants Private Limited	40,61,000	21.37%
Mr. Raaja Kanwar	34,62,800	18.23%
Amit Dyechem Private Limited	28,86,700	15.19%
Global Propmart Private Limited	25,00,000	13.16%
	1,89,99,500	100%

Promoter's Name	As at March 31, 2022	As at March 31, 2022
No. of Shares	% of shares	
OSK Holdings (AIL) Private Limited	60,89,000	32.05%
AIL Consultants Private Limited	40,61,000	21.37%
Mr. Raaja Kanwar	34,62,800	18.23%
Amit Dyechem Private Limited	28,86,700	15.19%

Global Propmart Private Limited	25,00,000	13.16%
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1,89,99,500 100%

There is no change in shareholding during the year

22.3 Reconciliation of number of shares outstanding is set out below:

Particulars	As at	As at
	March 31, 2023	March 31, 2022
	No. of shares	No. of shares
At the Beginning of the year	1,90,00,000	1,90,00,000
During the year	-	-
At the end of the year	1,90,00,000	1,90,00,000

22.4 List of Shareholders holding more than 5% of the aggregate Ordinary Equity Shares in the Holding Company:

Name of the Shareholder	As at	
	March 31, 2023	March 31, 2022
	No. of shares	No. of shares
Apollo International Limited		
OSK Holdings (AIL) Private Limited	32% 60,89,000	60,89,000
AIL Consultants Private Limited	21% 40,61,000	40,61,000
Mr. Raaja Kanwar	18% 34,62,800	34,62,800
Amit Dyechem Private Limited	15% 28,86,700	28,86,700

Global Propmart Private Limited	13%	25,00,000	25,00,000
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As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

22.5 No class of shares have been issued as bonus shares or for consideration other than cash by the Company during the period of five years immediately preceding the current year end.

22.6 No class of shares have been bought back by the Company during the period of five years immediately preceding the current year end.

### [400300] Notes - Borrowings

#### Details of bonds or debentures [Table]

..(1)

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

Details of bonds or debentures [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Fully convertible
Holder of bond or debenture	Others	Others
Rate of interest	0.00%	0.00%
Particulars of redemption or conversion	Textual information (26) [See below]	Textual information (27) [See below]
Nominal value per bond or debenture	[pure] 100	[pure] 100
Number of bonds or debentures	[pure] 17,05,979	[pure] 17,05,979

#### Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	19,865	35,523	11,035	14,474
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

**Classification of borrowings [Table]**

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	8,830	21,049	1,706	1,706

**Classification of borrowings [Table]**

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Debentures [Member]		Fully convertible debentures banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,706	1,706	1,706	1,706

**Classification of borrowings [Table]**

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	11,035	14,474	3,063	14,359
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		

**Classification of borrowings [Table]**

..(5)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	11,035	12,212	11,035	12,212
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer Note No. 25 of Financial Statements	Refer Note No. 25 of Financial Statements

**Classification of borrowings [Table]**

..(6)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2021 to 31/03/2022	31/03/2023	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,262	0	3,063	14,359
Nature of security [Abstract]				
Nature of security	Refer to child member			

**Classification of borrowings [Table]**

..(7)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Rupee term loans from others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2021 to 31/03/2022	31/03/2023	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,262	0	3,063	14,359
Nature of security [Abstract]				
Nature of security	Refer Note No. 25 of Financial Statements			

**Classification of borrowings [Table]**

..(8)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	4,061	4,453	4,061	4,453

**Classification of borrowings [Table]**

..(9)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	531	0	531

**Classification of borrowings [Table]**

..(10)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	14,178	25,405	10,074	22,333
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

**Classification of borrowings [Table]**

..(11)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	4,104	3,072	3,025	11,137
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

**Classification of borrowings [Table]**

..(12)

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

Classification based on current non-current [Axis]	Current [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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,822	2,299	2,822	2,299
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer Note No. 31 of Financial Statements	Refer Note No. 31 of Financial Statements

**Classification of borrowings [Table]**

..(13)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	203	8,838	203	8,838
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer Note No. 31 of Financial Statements	Refer Note No. 31 of Financial Statements

**Classification of borrowings [Table]**

..(14)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,117	1,753	2,117	1,753
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer Note No. 31 of Financial Statements	Refer Note No. 31 of Financial Statements

**Classification of borrowings [Table]**

..(15)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	4,932	9,443	4,104	3,072
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		

**Classification of borrowings [Table]**

..(16)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Other loans and advances, others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	4,932	9,443	4,104	3,072
Nature of security [Abstract]				
Nature of security	Refer Note No. 31 of Financial Statements	Refer Note No. 31 of Financial Statements		

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (28) [See below]	Textual information (29) [See below]

**Textual information (26)**

**Particulars of redemption or conversion**

The debentures will be redeemed in one bullet repayment on 03.10.2025 of Rs.1705.98 Lacs, unless the conversion option is exercised at any time, before 30 days from the due date of redemption for conversion into equity shares.

## Textual information (27)

### **Particulars of redemption or conversion**

The debentures will be redeemed in one bullet repayment on 03.10.2025 of Rs.1705.98 Lacs, unless the conversion option is exercised at any time, before 30 days from the due date of redemption for conversion into equity shares.

## Textual information (28)

### Disclosure of notes on borrowings explanatory [Text Block]

25	Borrowings- Non Current	As at March 31, 2023	As at March 31, 2022
	Unsecured		
	Optionally Convertible Debentures (Refer Note 25A)	1,706	1,706
	Loan From Related Parties (Refer Note 58.2)	4,062	4,453
	Loan from others - unsecured	-	400
	Loan from joint ventures	-	131
		5,768	6,690
	Secured		
	Term loan - from Bank		
	State Bank of India (Refer Note No. 53)	375	278
	IndusInd Bank (Refer Note No. 53)	5,156	5,348
	CSB Bank Limited (Refer Note No. 53)	3,250	-
	Bank of India -Term Loan SGECL (Refer Note No. 53)	1,470	-
	ICICI Bank Limited (Refer Note 50)	-	643
	Axis Bank (Refer Note 50)	-	1,028

Vehicle Loan from Banks (Refer Note 50)	-	1,183	
ECLGS loans (Refer Note 50)	-	2,072	
Commercial vehicle loans (Refer Note 50)	-	243	
Equipment loans (Refer Note 50)	-	524	
Other vehicle loans (Refer Note 53)	128	67	
Bancamarch S.A, Spain - Property Loan (Refer Note 25B)	656	828	
	11,035		12,212
Term Loan from NBFC			
Secured from Financial Institution			
Aditya Birla Finance Ltd - Loan 1 (Refer Note 53)	-	568	
Aditya Birla Finance Ltd - Loan 2 (Refer Note 53)	-	240	
Aditya Birla Finance Ltd - Loan 3 (Refer Note 53)	-	186	
Aditya Birla Finance Ltd - Loan 4 (Refer Note 53)	-	958	
Aditya Birla Finance Ltd - ECLGS (Refer Note 53)	-	244	
Capital India Finance Ltd.	-	66	
Unsecured from Financial Institution			
Aditya Birla Finance Ltd - Term Loan (Refer Note 53)	3,063	-	

Piramal Facility Limited-1 (Refer Note 50)		19,023	
ECLGS Loan from Piramal (Refer Note 50)	-	5,769	
TATA Motors Finance Limited (Refer Note 50)	-	321	
	3,063		27,375
Less: Current maturities of long term debt	-	(10,753)	
Total	19,865		35,523

Note 25A

17,05,979 Zero % Optionally Convertible Debentures of Rs. 100/- each were issued by a subsidiary company to Infotrade Resources (India) Pvt. Ltd. The debentures will be redeemed in one bullet repayment on 03.10.2025 of Rs.1705.98 Lacs, unless the conversion option is exercised at any time, before 30 days from the due date of redemption for conversion into equity shares.

Note 25B

(i) Secured by mortgage on ed at Plot no.2, Block-3, Urbanization Son Vida plan at Palma de Mallorca, Spain and lien over deposit of Euro 3.85 Lacs (Rs.328 Lacs)

(ii) Corporate Gurantee of Subsidiary Company Apollo International FZC.

(iii) Total tenure of 120 months including waiting period of 12 months. Repayable in 109 monthly instalments starting from May, 2018.

31 Borrowings- Current

As at  
March 31, 2023

As at  
March 31, 2022

Unsecured

Loan from others-unsecured	286	286
Loan from related parties (Refer note 58.2)	-	1,300

Secured

Term Loans from banks

State Bank of India - ECLGS (Refer Note 53)	92	92
IndusInd Bank (Refer Note 53)	1,875	245
CSB Bank Limited - LAP 1 (Refer Note 53)	819	-
Term Loan (Refer Note 50)	-	460
Commercial vehicle loans (Refer Note 50)	-	200
Equipment loans (Refer Note 50)	-	180
Vehicle Loan from Banks (Refer Note 53)	35	1,079
Other vehicle loans (Refer Note 50)	-	43

From NBFC

Term loans from NBFC (Refer Note 50)	-	8,296
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Aditya Birla Finance Ltd - Loan 1 (Refer Note 53)	-	184	
Aditya Birla Finance Ltd - Loan 2 (Refer Note 53)	-	81	
Aditya Birla Finance Ltd - Loan 3 (Refer Note 53)	-	63	
Aditya Birla Finance Ltd - Loan 4 (Refer Note 53)	-	26	
Aditya Birla Finance Ltd - ECLGS (Refer Note 53)	-	70	
Capital India Finance Ltd. (Refer Note 53)	66	118	
Aditya Birla Finance Ltd (Refer Note 53)	137		
ECLGS Loan (Refer Note 50)	-	505	
Bank overdraft (Refer Note 50)	-	476	
Banks-Packing Credit (Refer footnote 1)	1,599	138	
Cash Credit Facility (Refer footnote 1)	980	4,987	
Bill Discounting	2,353	3,338	
Others - Unsecured	3,818	1,486	
Demand Loan from Bank (Refer footnote 2)	2,117	1,753	
Total short-term borrowings	14,178		25,405

Footnote 1

The Fund and Non-Fund based facilities from banks are secured by first charge on the entire current assets of the Company (both present and future) by way of hypothecation of stocks, stores book debts and other current assets on pari passu basis with other lenders in the consortium and first charge on the entire plant and machineries and other fixed assets (both present & future) of the existing business divisions of the Company on pari passu basis.

(i) The Fund and Non-Fund based facilities from banks are secured by first charge on the entire current assets of the holding Company (both present and future) by way of hypothecation of stocks, stores book debts and other current assets on pari passu basis with other lenders in the consortium and first charge on the entire plant and machineries and other fixed assets (both present & future) of the existing business divisions of the holding Company on pari passu basis.

(ii) Pledge of 57,00,500 equity shares of holding company held by OSK Holdings AIL Private Limited and additional 28,50,000 equity shares of Company held by AIL Consultants Private Limited to State Bank of India.

iii) 22,66,417 Nos. equity shares of UFO Moviez India Limited have been pledged with SBICAP Trustee Company Limited (as trustee of State Bank of India), as security for working capital facilities being provided by State Bank of India under consortium.

iv) Personal Guarantee of Mr. Raaja Kanwar to the Consortium banks for Rs.12,211 Lacs.

Footnote 2

Demand Loan from Bank is unsecured in nature carrying interest rate @ 21% p.a. and is taken from Yes Bank Ltd.

53 Borrowings (Current & Non Current)

Vehicle Loan

As at March 31, 2023

Particulars	Loan Amount	Starting Date of EMI	Repayable EMI per month for 36 months	Interest rate	Loan outstanding as at March 31, 2023	Date of Maturity
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	Current	Non-Current					
Vehicle Loan							
ICICI Bank Limited (Glanza)	7	10-Jul-22	0.21	7.60%	2	4	10-Oct-25
HDFC Bank Limited (Innova)	24	7-Sep-22	0.71	7.70%	7	13	7-Nov-25
HDFC Bank Limited (BMW M Spot Blk)	147	7-Nov-22	2.95	7.70%	26	111	7-Oct-27
Total					35	128	

As at March 31, 2022

Particulars	Loan Amount	Starting Date of EMI	Repayable EMI per month for 36 months	Interest rate	Loan outstanding as at March 31, 2022		Date of Maturity
	Current	Non-Current					
Vehicle Loan							
ICICI Bank Limited	14	01/08/2019	0.43	9.20%	2	-	01/07/2022
ICICI Bank Limited	9	01/12/2019	0.28	9.15%	2	-	01/11/2022
ICICI Bank Limited	8	05/01/2020	0.27	9.00%	2	-	05/12/2022
ICICI Bank Limited	7	05/04/2020	0.21	9.00%	2	-	05/03/2023
Total					9	-	

Term loans from banks and financial institutions

As at March 31, 2023

Particulars	Loan Amount	Date of loan taken	Interest rate	Loan outstanding as at March 31,2023	Date of Maturity	
Current	Non-Current					
a) secured						
a) From Banks						
State Bank of India - ECLGS (Refer Foot Note A (i))	370	2-Apr-21	7.95%	92	185	30-Mar-26
State Bank of India - ECLGS (Refer Foot Note A (ii))	190	21-Apr-22	7.95%	-	190	30-Mar-30
				92	375	
IndusInd Bank- Term Loan 1 (Refer Foot Note B (i))	6,000	27-Jan-22	9.10%	1,500	4,125	31-Dec-26
IndusInd Bank -Term Loan 2(Refer Foot Note B (ii))	500	15-Sep-22	9.50%	125	344	31-Dec-26
IndusInd Bank-Term Loan 3 (Refer Foot Note B (iii))	600	10-Oct-22	9.50%	150	413	31-Dec-26
IndusInd Bank -Term Loan 4(Refer Foot Note B (iv))	400	23-Nov-22	9.50%	100	275	31-Dec-26
				1,875	5,156	
CSB Bank Limited - LAP 1 (Refer Foot Note C (i))	668	15-Sep-22	9.98%	281	257	15-Jan-25
CSB Bank Limited - LAP 2 (Refer Foot Note C (ii))	282	15-Sep-22	9.98%	119	108	15-Feb-25
CSB Bank Limited - LAP 3 (Refer Foot Note C (iii))	219	15-Sep-22	9.98%	92	84	15-Feb-25
CSB Bank Limited - LAP 4 (Refer Foot Note C (iv))	983	15-Sep-22	9.98%	35	932	15-Jan-37

CSB Bank Limited - Term Loan (GECL) (Refer Foot Note C (v))	280	5-Sep-22	9.25%	79	165	5-Feb-26
CSB Bank Limited -Term Loan 6 (Refer Foot Note D)	2,000	27-Sep-22	9.98%	214	1,704	15-Oct-29
				819	3,250	
Bank of India -Term Loan SGECL (Refer Foot Note E)	1,470	30-Nov-22	9.25%	-	1,470	30-Nov-28
				2,786		10,251
b) From financial institutions						
Capital India Finance Ltd. (Refer Foot Note F)	335	2-Oct-20	14.25%	66	-	15-Nov-24
Sub Total (Secured)				2,852		10,251
Unsecured						
From financial institutions						
Aditya Birla Finance Ltd - Term Loan	3,200	6-Feb-23	11.00%	137	3,063	5-Dec-35
Sub Total (Unsecured)				137	3,063	
TOTAL				2,990		13,314

Term loans from banks and financial institutions

As at March 31, 2022

Particulars	Loan Amount		Date of loan taken	Interest rate	Loan outstanding as at March 31,2022		Date of Maturity
	Current	Non-Current					
a) secured							
a) From Banks							
State Bank of India - ECLGS (Refre Foot Note A (i))		370	2-Apr-21	SBI MCLR 7.95%	92	278	30-Mar-26
IndusInd Bank (Refer Foot Note B (i))		6,000	27-Jan-22	9.10%	245	5,348	31-Dec-26
					337	5,625	
b) From financial institutions							
Aditya Birla Finance Ltd - Loan 1 (Refer Foot Note G)		1,300	13-Apr-17	ABFL LTRR minus 5.50%	184	568	15-Nov-24
Aditya Birla Finance Ltd - Loan 2 (Refer Foot Note G)		563	13-Apr-17	ABFL LTRR minus 5.50%	81	240	15-Nov-24
Aditya Birla Finance Ltd - Loan 3 (Refer Foot Note G)		437	13-Apr-17	ABFL LTRR minus 5.50%	63	186	15-Nov-24
Aditya Birla Finance Ltd - Loan 4 (Refer Foot Note G))		1,000	15-Dec-21	ABFL LTRR minus 5.85%	26	958	15-Dec-36
Aditya Birla Finance				ABFL			

Ltd - ECLGS (Refer Foot Note G)	330	12-Dec-20	LTRR 70 minus 5.50%	244	5-Dec-25
Capital India Finance Ltd. (Refer Foot Note F)	335	2-Oct-20	14.25% 118	66	15-Nov-24
			541	2,262	
Total			879	7,887	

Foot Notes :

Foot Note A:

i) During the financial year 2021-2022, the Holding Company has availed the term loan for Rs. 370.00 Lakhs from State Bank of India under the Emergency Credit Line Guarantee Scheme (ECLGS) for a tenure of 60 months with second charge created on existing primary collaterals available with State Bank of India. The loan is repayable after moratorium of 12 months in equated monthly instalments for Rs. 7.71 Lacs with effect from 30/04/2022.

ii) During the current financial year, the Holding Company has availed the term loan for Rs. 190.00 Lakhs from State Bank of India under the Emergency Credit Line Guarantee Scheme (ECLGS) for a tenure of 71 months with second charge created on existing primary collaterals available with State Bank of India. The loan is

repayable after  
moratorium of 12  
months in equated  
monthly instalments for

Rs.2.68 Lakhs with effect from 30/05/2024.

Foot Note B:

The Holding Company has availed the following loans from Indusind Bank out of Sanctioned limit of Rs.7500 Lakhs (moratorium of 12 months) against (i) equitable mortgage of building situated at Plot No.20, Sector-44, Gurugram, Haryana, against corporate guarantee provided by Amazer Investment & Finance Limited, (ii) Pledge of 9,84,485 Nos. of equity shares of Apollo Tyres Limited held by the company, (iii) Pledge of 15,60,595 Nos. of equity shares of Apollo Tyres Limited held by Amit Dyechem Private Limited and (iv) PDC for the facility amount and personal Guarantee of Mr. Raaja Kanwar.

i) During the financial year 2021-22, the Holding Company has taken loan of Rs.6,000 Lakhs for a tenure of 60 months. The loan is repayable in equated quarterly installment of Rs.375 Lakhs with effect from 31st March 2023.

ii) During the current financial year the Holding Company has taken loan of Rs.500 Lakhs on 15.09.2022, out of Sanctioned limit of Rs.7500 Lacs. The loan is repayable in equated quarterly installment of Rs.31.25 Lakhs with effect from 31st March 2023.

iii) During the current financial year the

Holding Company has taken loan of Rs.600 Lakhs on 10.10.2022, out of Sanctioned limit of Rs.7500 Lakhs.The loan is repayable in equated quarterly

installment of Rs.37.50 Lakhs with effect from 31st March 2023.

iv) During the current financial year the Holding Company has taken loan of Rs.400 Lacs on 23.11.2022, out of Sanctioned limit of Rs.7500 Lakhs. The loan is repayable in equated quarterly installment of Rs.25 Lakhs with effect from 31st March 2023.

Foot Note C :

During the current financial year, the Holding Company has availed the following loans from CSB Bank Limited through takeover of LAP facility with rundown balances with Aditya Birla Finance Limited for the residual period against first and exclusive charge on property situated at (a) Office No.303, 3rd Floor, DLF Courtyard, Saket, New Delhi, (b) Apartment No.1815, The Mgnolias Tower No.18, DLF Golf Link, DLF City, Gurgaon, Haryana (c) Plot C-48, Block-C, Sector-58, Noida, Uttar Pradesh belonging to its subsidiary company Vinayak Infosys Private Ltd, (d) Plot No.B-42, Block-B, Sector-67, Noida, Uttar Pradesh belonging to its subsidiary company Adsal Exim Pvt Ltd and (e) Personal Guarantee of Mr. Raaja Kanwar, Vice Chairman & Managing Deirector

i) Loan of Rs.668.43 Lakhs (LAP-1) balance outstanding with Aditya Birla Finance Limited, for a tenure of 30 months, repayable in equated monthly installment of

Rs.26.85 Lakhs with effect from 14th October 2022

ii) Loan of Rs.282.05 Lakhs (LAP-2) balance outstanding with Aditya Birla Finance Limited, for a tenure of 30 months, repayable in equated monthly installment of Rs.11.33 Lakhs with effect from 14th October 2022

iii) Loan of Rs.218.92 Lakhs (LAP-3) balance outstanding with Aditya Birla Finance Limited, for a tenure of 30 months, repayable in equated monthly installment of Rs.8.80 Lakhs with effect from 14th October 2022

iv) Loan of Rs.982.82 Lakhs (LAP-4) balance outstanding with Aditya Birla Finance Limited, for a tenure of 173 months, repayable in equated monthly installment of Rs.10.79 Lakhs with effect from 14th October 2022

v) Loan of Rs.982.82 Lakhs (WCTL under GECL Scheme) balance outstanding with Aditya Birla Finance Limited, for a tenure of 42 months, repayable in equated monthly installment of Rs.8.17 Lakhs with effect from 3rd October 2022

Foot Note D :

During the current year, the Holding Company has availed a term loan of Rs.2000 Lakhs under Property Encash scheme from CSB Bank Limited against first and exclusive charge on property situated at (a) Office No.303, 3rd Floor, DLF Courtyard, Saket, New Delhi, (b) Apartment No.1815,

The Mgnolias Tower  
No.18, DLF Golf Link,  
DLF City, Gurgaon,  
Haryana (c) Plot  
C-48, Block-C,  
Sector-58, Noida, Uttar  
Pradesh belonging to  
its subsidiary company  
Vinayak Infosys  
Private Ltd, (d) Plot  
No.B-42, Block-B,  
Sector-67, Noida, Uttar  
Pradesh belonging to  
its subsidiary company  
Adsal Exim Pvt Ltd  
and (e) personal  
Guarantee of Mr. Raaja  
Kanwar, Vice  
Chairman & Managing  
Deirector. The loan is  
repayble in 84 equated  
monthly instalments of

Rs.33.70 Lakhs with effect from 15/11/2022.

Foot Note E:

During the current financial year, the Holding Company has availed a term loan of Rs.1,470 Lakhs from Bank of India under Star-GECL Scheme for a tenure of 48 months. The loan is repayable in 48 equated monthly instalments of Rs.37.11 Lakhs with effect from 31/12/2024 after a moratorium of 24 months on principal amount. The securities given for this loan are as under:-

Primary

i) First Paripasu charge by way of hypothecation of stock and receivables

ii) Margin on LC's & BG's by the way of Bank's TDR subject to full utilization of Margin 25%

Collateral

i) Second charge on fixed assets including CWIP and 45% promoters share holding of the company

ii) Second charge on pledge of 22,66,417 Nos. shares of UFO Moviez Ltd

Personal Guarantee of Mr. Raaja Kanwar.

Foot Note F:

During the financial year 2020-2021, the

Holding Company has availed a term loan for Rs. 335 Lakhs against sanctioned limit of Rs. 400 Lakhs from Capital India Finance Limited for a tenure of 36 months. The loan is repayable in equated monthly installment of Rs.11.49 Lakhs with effect from 2nd October 2020. The securities given for this loan are as under:-

i) Unconditional and irrevocable Corporate Guarantee provided by Kamea Projects Private Limited

ii) Against the mortgage of property of Kamea Projects Private Limited situated in Palm Spring Plaza, Golf Course Road, Sector -54, Gurgaon.

iii) Against the pledge of 9,999 Nos. of shares, i.e. out of the total issued and paid-up share capital of Kamea Projects Private Limited owned by Mrs. Kamayani Kanwar.

Foot Note G :

The term loan balances with Aditya Birla Finance Limited, shifted to CSB Bank Limited - "Refer Foot Note- C" given above

Foot - Note G:

During the current financial year, the Holding Company has availed a term loan for Rs. 3,200 Lakhs from Aditya Birla Finance Limited for 144 months. The loan is repayable in equated monthly installment of Rs.40.29 Lakhs with effect from 15/04/2023.

The securities given for this loan are as under:-

i) Exclusive charge over house No. comprised in Khasra Nos.104/1 (11-4) and 104/2 min (1-8) East South situated in revnue estate of Village Mehrauli, Tehsil Hauz Khas, New Delhi -110016

ii) Personal Gurantee of Mr. Raaja Kanwar, Reena Suri, OSK Holdings (AIL) Pvt Ltd., AIL Consultants Pvt Ltd., Global Propmart Pvt Ltd., Bharat Bhushan Suri and Amit Dychem Pvt Ltd

## Textual information (29)

## Disclosure of notes on borrowings explanatory [Text Block]

25	Borrowings- Non Current	As at March 31, 2023	As at March 31, 2022
	Unsecured		
	Optionally Convertible Debentures (Refer Note 25A)	1,706	1,706
	Loan From Related Parties (Refer Note 58.2)	4,062	4,453
	Loan from others - unsecured	-	400
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		5,768	6,690
	Secured		
	Term loan - from Bank		
	State Bank of India (Refer Note No. 53)	375	278
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Bancamarch S.A, Spain - Property Loan (Refer Note 25B)	656	828	
	11,035		12,212
Term Loan from NBFC			
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Capital India Finance Ltd.	-	66	
Unsecured from Financial Institution			
Aditya Birla Finance Ltd - Term Loan (Refer Note 53)	3,063	-	

Piramal Facility Limited-1 (Refer Note 50)		19,023	
ECLGS Loan from Piramal (Refer Note 50)	-	5,769	
TATA Motors Finance Limited (Refer Note 50)	-	321	
	3,063		27,375
Less: Current maturities of long term debt	-	(10,753)	
Total	19,865		35,523

Note 25A

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Note 25B

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(ii) Corporate Gurantee of Subsidiary Company Apollo International FZC.

(iii) Total tenure of 120 months including waiting period of 12 months. Repayable in 109 monthly instalments starting from May, 2018.

31 Borrowings- Current

As at  
March 31, 2023

As at  
March 31, 2022

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Loan from others-unsecured	286	286
Loan from related parties (Refer note 58.2)	-	1,300

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Bank overdraft (Refer Note 50)	-	476	
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Cash Credit Facility (Refer footnote 1)	980	4,987	
Bill Discounting	2,353	3,338	
Others - Unsecured	3,818	1,486	
Demand Loan from Bank (Refer footnote 2)	2,117	1,753	
Total short-term borrowings	14,178		25,405

Footnote 1

The Fund and Non-Fund based facilities from banks are secured by first charge on the entire current assets of the Company (both present and future) by way of hypothecation of stocks, stores book debts and other current assets on pari passu basis with other lenders in the consortium and first charge on the entire plant and machineries and other fixed assets (both present & future) of the existing business divisions of the Company on pari passu basis.

(i) The Fund and Non-Fund based facilities from banks are secured by first charge on the entire current assets of the holding Company (both present and future) by way of hypothecation of stocks, stores book debts and other current assets on pari passu basis with other lenders in the consortium and first charge on the entire plant and machineries and other fixed assets (both present & future) of the existing business divisions of the holding Company on pari passu basis.

(ii) Pledge of 57,00,500 equity shares of holding company held by OSK Holdings AIL Private Limited and additional 28,50,000 equity shares of Company held by AIL Consultants Private Limited to State Bank of India.

iii) 22,66,417 Nos. equity shares of UFO Moviez India Limited have been pledged with SBICAP Trustee Company Limited (as trustee of State Bank of India), as security for working capital facilities being provided by State Bank of India under consortium.

iv) Personal Guarantee of Mr. Raaja Kanwar to the Consortium banks for Rs.12,211 Lacs.

Footnote 2

Demand Loan from Bank is unsecured in nature carrying interest rate @ 21% p.a. and is taken from Yes Bank Ltd.

53 Borrowings (Current & Non Current)

Vehicle Loan

As at March 31, 2023

Particulars	Loan Amount	Starting Date of EMI	Repayable EMI per month for 36 months	Interest rate	Loan outstanding as at March 31, 2023	Date of Maturity
-------------	-------------	----------------------	---------------------------------------	---------------	---------------------------------------	------------------

	Current	Non-Current					
Vehicle Loan							
ICICI Bank Limited (Glanza)	7	10-Jul-22	0.21	7.60%	2	4	10-Oct-25
HDFC Bank Limited (Innova)	24	7-Sep-22	0.71	7.70%	7	13	7-Nov-25
HDFC Bank Limited (BMW M Spot Blk)	147	7-Nov-22	2.95	7.70%	26	111	7-Oct-27
Total					35	128	

As at March 31, 2022

Particulars	Loan Amount	Starting Date of EMI	Repayable EMI per month for 36 months	Interest rate	Loan outstanding as at March 31, 2022		Date of Maturity
	Current	Non-Current					
Vehicle Loan							
ICICI Bank Limited	14	01/08/2019	0.43	9.20%	2	-	01/07/2022
ICICI Bank Limited	9	01/12/2019	0.28	9.15%	2	-	01/11/2022
ICICI Bank Limited	8	05/01/2020	0.27	9.00%	2	-	05/12/2022
ICICI Bank Limited	7	05/04/2020	0.21	9.00%	2	-	05/03/2023
Total					9	-	

Term loans from banks and financial institutions

As at March 31, 2023

Particulars	Loan Amount	Date of loan taken	Interest rate	Loan outstanding as at March 31,2023	Date of Maturity	
Current	Non-Current					
a) secured						
a) From Banks						
State Bank of India - ECLGS (Refer Foot Note A (i))	370	2-Apr-21	7.95%	92	185	30-Mar-26
State Bank of India - ECLGS (Refer Foot Note A (ii))	190	21-Apr-22	7.95%	-	190	30-Mar-30
				92	375	
IndusInd Bank- Term Loan 1 (Refer Foot Note B (i))	6,000	27-Jan-22	9.10%	1,500	4,125	31-Dec-26
IndusInd Bank -Term Loan 2(Refer Foot Note B (ii))	500	15-Sep-22	9.50%	125	344	31-Dec-26
IndusInd Bank-Term Loan 3 (Refer Foot Note B (iii))	600	10-Oct-22	9.50%	150	413	31-Dec-26
IndusInd Bank -Term Loan 4(Refer Foot Note B (iv))	400	23-Nov-22	9.50%	100	275	31-Dec-26
				1,875	5,156	
CSB Bank Limited - LAP 1 (Refer Foot Note C (i))	668	15-Sep-22	9.98%	281	257	15-Jan-25
CSB Bank Limited - LAP 2 (Refer Foot Note C (ii))	282	15-Sep-22	9.98%	119	108	15-Feb-25
CSB Bank Limited - LAP 3 (Refer Foot Note C (iii))	219	15-Sep-22	9.98%	92	84	15-Feb-25
CSB Bank Limited - LAP 4 (Refer Foot Note C (iv))	983	15-Sep-22	9.98%	35	932	15-Jan-37

CSB Bank Limited - Term Loan (GECL) (Refer Foot Note C (v))	280	5-Sep-22	9.25%	79	165	5-Feb-26
CSB Bank Limited -Term Loan 6 (Refer Foot Note D)	2,000	27-Sep-22	9.98%	214	1,704	15-Oct-29
				819	3,250	
Bank of India -Term Loan SGECL (Refer Foot Note E)	1,470	30-Nov-22	9.25%	-	1,470	30-Nov-28
				2,786		10,251
b) From financial institutions						
Capital India Finance Ltd. (Refer Foot Note F)	335	2-Oct-20	14.25%	66	-	15-Nov-24
Sub Total (Secured)				2,852		10,251
Unsecured						
From financial institutions						
Aditya Birla Finance Ltd - Term Loan	3,200	6-Feb-23	11.00%	137	3,063	5-Dec-35
Sub Total (Unsecured)				137	3,063	
TOTAL				2,990		13,314

Term loans from banks and financial institutions

As at March 31, 2022

Particulars	Loan Amount		Date of loan taken	Interest rate	Loan outstanding as at March 31,2022		Date of Maturity
	Current	Non-Current					
a) secured							
a) From Banks							
State Bank of India - ECLGS (Refre Foot Note A (i))		370	2-Apr-21	SBI MCLR 7.95%	92	278	30-Mar-26
IndusInd Bank (Refer Foot Note B (i))		6,000	27-Jan-22	9.10%	245	5,348	31-Dec-26
					337	5,625	
b) From financial institutions							
Aditya Birla Finance Ltd - Loan 1 (Refer Foot Note G)		1,300	13-Apr-17	ABFL LTRR minus 5.50%	184	568	15-Nov-24
Aditya Birla Finance Ltd - Loan 2 (Refer Foot Note G)		563	13-Apr-17	ABFL LTRR minus 5.50%	81	240	15-Nov-24
Aditya Birla Finance Ltd - Loan 3 (Refer Foot Note G)		437	13-Apr-17	ABFL LTRR minus 5.50%	63	186	15-Nov-24
Aditya Birla Finance Ltd - Loan 4 (Refer Foot Note G))		1,000	15-Dec-21	ABFL LTRR minus 5.85%	26	958	15-Dec-36
Aditya Birla Finance				ABFL			

Ltd - ECLGS (Refer Foot Note G)	330	12-Dec-20	LTRR 70 minus 5.50%	244	5-Dec-25
Capital India Finance Ltd. (Refer Foot Note F)	335	2-Oct-20	14.25% 118	66	15-Nov-24
			541	2,262	
Total			879	7,887	

Foot Notes :

Foot Note A:

i) During the financial year 2021-2022, the Holding Company has availed the term loan for Rs. 370.00 Lakhs from State Bank of India under the Emergency Credit Line Guarantee Scheme (ECLGS) for a tenure of 60 months with second charge created on existing primary collaterals available with State Bank of India. The loan is repayable after moratorium of 12 months in equated monthly instalments for Rs. 7.71 Lacs with effect from 30/04/2022.

ii) During the current financial year, the Holding Company has availed the term loan for Rs. 190.00 Lakhs from State Bank of India under the Emergency Credit Line Guarantee Scheme (ECLGS) for a tenure of 71 months with second charge created on existing primary collaterals available with State Bank of India. The loan is

repayable after  
moratorium of 12  
months in equated  
monthly instalments for

Rs.2.68 Lakhs with effect from 30/05/2024.

Foot Note B:

The Holding Company has availed the following loans from Indusind Bank out of Sanctioned limit of Rs.7500 Lakhs (moratorium of 12 months) against (i) equitable mortgage of building situated at Plot No.20, Sector-44, Gurugram, Haryana, against corporate guarantee provided by Amazer Investment & Finance Limited, (ii) Pledge of 9,84,485 Nos. of equity shares of Apollo Tyres Limited held by the company, (iii) Pledge of 15,60,595 Nos. of equity shares of Apollo Tyres Limited held by Amit Dyechem Private Limited and (iv) PDC for the facility amount and personal Guarantee of Mr. Raaja Kanwar.

i) During the financial year 2021-22, the Holding Company has taken loan of Rs.6,000 Lakhs for a tenure of 60 months. The loan is repayable in equated quarterly installment of Rs.375 Lakhs with effect from 31st March 2023.

ii) During the current financial year the Holding Company has taken loan of Rs.500 Lakhs on 15.09.2022, out of Sanctioned limit of Rs.7500 Lacs. The loan is repayable in equated quarterly installment of Rs.31.25 Lakhs with effect from 31st March 2023.

iii) During the current financial year the

Holding Company has taken loan of Rs.600 Lakhs on 10.10.2022, out of Sanctioned limit of Rs.7500 Lakhs.The loan is repayable in equated quarterly

installment of Rs.37.50 Lakhs with effect from 31st March 2023.

iv) During the current financial year the Holding Company has taken loan of Rs.400 Lacs on 23.11.2022, out of Sanctioned limit of Rs.7500 Lakhs. The loan is repayable in equated quarterly installment of Rs.25 Lakhs with effect from 31st March 2023.

Foot Note C :

During the current financial year, the Holding Company has availed the following loans from CSB Bank Limited through takeover of LAP facility with rundown balances with Aditya Birla Finance Limited for the residual period against first and exclusive charge on property situated at (a) Office No.303, 3rd Floor, DLF Courtyard, Saket, New Delhi, (b) Apartment No.1815, The Mgnolias Tower No.18, DLF Golf Link, DLF City, Gurgaon, Haryana (c) Plot C-48, Block-C, Sector-58, Noida, Uttar Pradesh belonging to its subsidiary company Vinayak Infosys Private Ltd, (d) Plot No.B-42, Block-B, Sector-67, Noida, Uttar Pradesh belonging to its subsidiary company Adsal Exim Pvt Ltd and (e) Personal Guarantee of Mr. Raaja Kanwar, Vice Chairman & Managing Deirector

i) Loan of Rs.668.43 Lakhs (LAP-1) balance outstanding with Aditya Birla Finance Limited, for a tenure of 30 months, repayable in equated monthly installment of

Rs.26.85 Lakhs with effect from 14th October 2022

ii) Loan of Rs.282.05 Lakhs (LAP-2) balance outstanding with Aditya Birla Finance Limited, for a tenure of 30 months, repayable in equated monthly installment of Rs.11.33 Lakhs with effect from 14th October 2022

iii) Loan of Rs.218.92 Lakhs (LAP-3) balance outstanding with Aditya Birla Finance Limited, for a tenure of 30 months, repayable in equated monthly installment of Rs.8.80 Lakhs with effect from 14th October 2022

iv) Loan of Rs.982.82 Lakhs (LAP-4) balance outstanding with Aditya Birla Finance Limited, for a tenure of 173 months, repayable in equated monthly installment of Rs.10.79 Lakhs with effect from 14th October 2022

v) Loan of Rs.982.82 Lakhs (WCTL under GECL Scheme) balance outstanding with Aditya Birla Finance Limited, for a tenure of 42 months, repayable in equated monthly installment of Rs.8.17 Lakhs with effect from 3rd October 2022

Foot Note D :

During the current year, the Holding Company has availed a term loan of Rs.2000 Lakhs under Property Encash scheme from CSB Bank Limited against first and exclusive charge on property situated at (a) Office No.303, 3rd Floor, DLF Courtyard, Saket, New Delhi, (b) Apartment No.1815,

The Mgnolias Tower  
No.18, DLF Golf Link,  
DLF City, Gurgaon,  
Haryana (c) Plot  
C-48, Block-C,  
Sector-58, Noida, Uttar  
Pradesh belonging to  
its subsidiary company  
Vinayak Infosys  
Private Ltd, (d) Plot  
No.B-42, Block-B,  
Sector-67, Noida, Uttar  
Pradesh belonging to  
its subsidiary company  
Adsal Exim Pvt Ltd  
and (e) personal  
Gurantee of Mr. Raaja  
Kanwar, Vice  
Chairman & Managing  
Deirector. The loan is  
repayble in 84 equated  
monthly instalments of

Rs.33.70 Lakhs with effect from 15/11/2022.

Foot Note E:

During the current financial year, the Holding Company has availed a term loan of Rs.1,470 Lakhs from Bank of India under Star-GECL Scheme for a tenure of 48 months. The loan is repayable in 48 equated monthly instalments of Rs.37.11 Lakhs with effect from 31/12/2024 after a moratorium of 24 months on principal amount. The securities given for this loan are as under:-

Primary

i) First Paripasu charge by way of hypothecation of stock and receivables

ii) Margin on LC's & BG's by the way of Bank's TDR subject to full utilization of Margin 25%

Collateral

i) Second charge on fixed assets including CWIP and 45% promoters share holding of the company

ii) Second charge on pledge of 22,66,417 Nos. shares of UFO Moviez Ltd

Personal Guarantee of Mr. Raaja Kanwar.

Foot Note F:

During the financial year 2020-2021, the

Holding Company has availed a term loan for Rs. 335 Lakhs against sanctioned limit of Rs. 400 Lakhs from Capital India Finance Limited for a tenure of 36 months. The loan is repayable in equated monthly installment of Rs.11.49 Lakhs with effect from 2nd October 2020. The securities given for this loan are as under:-

i) Unconditional and irrevocable Corporate Guarantee provided by Kamea Projects Private Limited

ii) Against the mortgage of property of Kamea Projects Private Limited situated in Palm Spring Plaza, Golf Course Road, Sector -54, Gurgaon.

iii) Against the pledge of 9,999 Nos. of shares, i.e. out of the total issued and paid-up share capital of Kamea Projects Private Limited owned by Mrs. Kamayani Kanwar.

Foot Note G :

The term loan balances with Aditya Birla Finance Limited, shifted to CSB Bank Limited - "Refer Foot Note- C" given above

Foot - Note G:

During the current financial year, the Holding Company has availed a term loan for Rs. 3,200 Lakhs from Aditya Birla Finance Limited for 144 months. The loan is repayable in equated monthly installment of Rs.40.29 Lakhs with effect from 15/04/2023.

The securities given for this loan are as under:-

i) Exclusive charge over house No. comprised in Khasra Nos.104/1 (11-4) and 104/2 min (1-8) East South situated in revnue estate of Village Mehrauli, Tehsil Hauz Khas, New Delhi -110016

ii) Personal Gurantee of Mr. Raaja Kanwar, Reena Suri, OSK Holdings (AIL) Pvt Ltd., AIL Consultants Pvt Ltd., Global Propmart Pvt Ltd., Bharat Bhushan Suri and Amit Dychem Pvt Ltd

**[612700] Notes - Income taxes**

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	2,197	5,671		2,197
Deferred tax liabilities	1,233	1,687		1,233
Net deferred tax liability (assets)	-964	-3,984	-72	-964
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	1,891	4,911		1,891
Net deferred tax liabilities	927	927		927
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	3,020	-3,912		3,020
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	3,020	-3,912		3,020
Total increase (decrease) in deferred tax liability (assets)	3,020	-3,912		3,020
Deferred tax liability (assets) at end of period	-964	-3,984	-72	-964
Description of other temporary differences	Refer to child member	Refer to child member		Refer to child member

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	5,671		2,197	5,671
Deferred tax liabilities	1,687		306	760
Net deferred tax liability (assets)	-3,984	-72	-1,891	-4,911
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	4,911		1,891	4,911
Net deferred tax liabilities	927		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-3,912		3,020	-3,785
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-3,912		3,020	-3,785
Total increase (decrease) in deferred tax liability (assets)	-3,912		3,020	-3,785
Deferred tax liability (assets) at end of period	-3,984	-72	-1,891	-4,911
Description of other temporary differences	Refer to child member		Deferred Tax Assets	Deferred Tax Assets

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]	Other temporary differences 2 [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		0	0	
Deferred tax liabilities		927	927	
Net deferred tax liability (assets)	-1,126	927	927	1,054
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		0	0	
Net deferred tax liabilities		927	927	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		0	-127	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		0	-127	
Total increase (decrease) in deferred tax liability (assets)		0	-127	
Deferred tax liability (assets) at end of period	-1,126	927	927	1,054
Description of other temporary differences		Deferred Liabilities	Tax	Deferred Tax Liabilities

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of income tax [TextBlock]	Textual information (30) [See below]	Textual information (31) [See below]
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	691	327
Adjustments for current tax of prior periods	0	1
Total current tax expense (income) and adjustments for current tax of prior periods	691	328
Other components of deferred tax expense (income)	56	-4,057
Total tax expense (income)	747	-3,729
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	2,565	-1,184
Other tax effects for reconciliation between accounting profit and tax expense (income)	747	-3,729
Total tax expense (income)	747	-3,729
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	2,565	-1,184

## Textual information (30)

### Disclosure of income tax [Text Block]

30 Deferred Tax Liabilities (Net)	As at March 31, 2023	As at March 31, 2022
Deferred Tax Assets		
Property, plant and equipment	-	(99)
Investments	(310)	(272)
Provision for waiver	-	44
Carry forward losses and unabsorbed depreciation	-	2,620
Convertible preference shares	134	144
Expected credit loss	-	17
Provision for employee benefits	-	255
Disallowances under Income Tax Act, 1961	-	39
Preference shares	36	17
Leased Assets	9	(3)
brought forward losses	1,134	964
MAT Credit	1,061	1,270
Others	132	344
	2,197	5,340
	As at March 31, 2023	As at March 31, 2022

Deferred Tax Liabilities

Property, plant and equipment	307	325
Investment in preference shares	-	65
Amortization of processing fee	-	21
Equity component of preference share capital	-	331
Interest on debt instrument	-	18
	307	760
Deferred tax benefit recognised in balance sheet	1,891	4,580
Other adjustment	-	331
	1,891	4,911

## Textual information (31)

### Disclosure of income tax [Text Block]

30 Deferred Tax Liabilities (Net)	As at March 31, 2023	As at March 31, 2022
Deferred Tax Assets		
Property, plant and equipment	-	(99)
Investments	(310)	(272)
Provision for waiver	-	44
Carry forward losses and unabsorbed depreciation	-	2,620
Convertible preference shares	134	144
Expected credit loss	-	17
Provision for employee benefits	-	255
Disallowances under Income Tax Act, 1961	-	39
Preference shares	36	17
Leased Assets	9	(3)
brought forward losses	1,134	964
MAT Credit	1,061	1,270
Others	132	344
	2,197	5,340
	As at March 31, 2023	As at March 31, 2022
Deferred Tax Liabilities		

Property, plant and equipment	307	325
Investment in preference shares	-	65
Amortization of processing fee	-	21
Equity component of preference share capital	-	331
Interest on debt instrument	-	18
	307	760
Deferred tax benefit recognised in balance sheet	1,891	4,580
Other adjustment	-	331
	1,891	4,911

**[611000] Notes - Exploration for and evaluation of mineral resources**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

**[611900] Notes - Accounting for government grants and disclosure of government assistance**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

**[401100] Notes - Subclassification and notes on liabilities and assets****Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	20,872	20,974	20,872	20,974
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	20,872	20,974	20,872	20,974
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Details of loans [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Loans [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	1,157	0	1,157
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	1,157	0	1,157
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Details of loans [Table]**

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Loans [Member]		Other loans [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	0	1,157
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	0	1,157
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Details of loans [Table]**

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Other loans [Member]		Other loans, others [Member]	
	Doubtful [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]				
Classification of assets based on security [Axis]				
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	0	1,157
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	0	1,157
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0		0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Details of loans [Table]**

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Other loans, others [Member]		Loans [Member]	
	Doubtful [Member]		Classification of assets based on security [Member]	
Classification of loans [Axis]				
Classification of assets based on security [Axis]				
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	0	79
Allowance for bad and doubtful loans	0	0	0	52
Total loans	0	0	0	27
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0		0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Details of loans [Table]**

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans [Member]		Loans to related parties [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	79	0	15
Allowance for bad and doubtful loans	0	52	0	0
Total loans	0	27	0	15
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Details of loans [Table]**

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans given other related parties [Member]		Loans given employees [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	15	0	38
Allowance for bad and doubtful loans	0	0	0	26
Total loans	0	15	0	12
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Details of loans [Table]**

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other loans [Member]		Other loans, others [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2023		31/03/2022	
Classification of assets based on security [Axis]	31/03/2023		31/03/2022	
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	26	0	26
Allowance for bad and doubtful loans	0	26	0	26
Total loans	0	0	0	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	775	703	0	59
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expense	Prepaid expense	Protest money recoverable from IT department	Protest money recoverable from IT department
Other current assets, others	775	703	0	59

**Other current assets others [Table]**

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	3,584	2,108	2,904	3,302
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balance with statutory authorities	Balance with statutory authorities	Other Receivables	Other Receivables
Other current assets, others	3,584	2,108	2,904	3,302

**Other current assets others [Table]**

..(3)

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

Other current assets others [Axis]	5	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	4,393	1,470
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Contract Work in Progress	Contract Work in Progress
Other current assets, others	4,393	1,470

**Other non-current assets, others [Table]**

..(1)

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

Other non-current assets, others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	526	2,204	0	719
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Right of use of asset	Right of use of asset	Income tax assets (net)	Income tax assets (net)
Other non-current assets, others	526	2,204	0	719

**Other non-current assets, others [Table]**

..(2)

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

Other non-current assets, others [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	622	622	0	108
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Loans & Advances others- unsecured considered good (Refer note 51)	Loans & Advances others- unsecured considered good (Refer note 51)	Prepaid Expenses	Prepaid Expenses
Other non-current assets, others	622	622	0	108

**Other non-current assets, others [Table]**

..(3)

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

Other non-current assets, others [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	0	1	-1	26
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Gratuity overfunded (excess of planned asset over obligation)	Gratuity overfunded (excess of planned asset over obligation)	Other Recoverables	Other Recoverables
Other non-current assets, others	0	1	-1	26

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	4,271	3,691	3,121	2,808
Mode of valuation			Inventories are measured at lower of cost and NRV	Inventories are measured at lower of cost and NRV

**Classification of inventories [Table]**

..(2)

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

Classification of inventories [Axis]	Finished goods [Member]		Stock-in-trade [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	1,123	856	27	27
Mode of valuation	Inventories are measured at lower of cost and NRV	Inventories are measured at lower of cost and NRV	Inventories are measured at lower of cost and NRV	Inventories are measured at lower of cost and NRV

**Other current financial assets others [Table]**

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	70	81	0	81
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on deposit accounts	Interest accrued on deposit accounts	Hedge Account Asset	Hedge Asset Account
Other current financial assets others	70	81	0	81

**Other current financial assets others [Table]**

..(2)

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

Other current financial assets others [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	2,222	70	0	24
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Other Receivables	Other Receivables	Common cost recoverable from JV & Others	Common cost recoverable from JV & Others
Other current financial assets others	2,222	70	0	24

**Other non-current financial assets, others [Table]**

..(1)

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	1,630	795	0	2
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security Deposits	Security Deposits	Interest accrued on fixed deposits with bank	Interest accrued on fixed deposits with bank
Other non-current financial assets, others	1,630	795	0	2

**Other non-current financial assets, others [Table]**

..(2)

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

Classification of other non-current financial assets others [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	0	3	19	20
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Insurance receivable	Insurance claim receivable	Deposits with bank *	Deposits with bank *
Other non-current financial assets, others	0	3	19	20

**Other current financial liabilities, others [Table]**

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	83	231	53	1,558
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease Liabilities	Lease Liabilities	Security Deposits	Security Deposits
Other current financial liabilities, others	83	231	53	1,558

**Other current financial liabilities, others [Table]**

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	726	177	0	2
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Retention monies	Retention monies	Director sitting fees payable*	Director sitting fees payable*
Other current financial liabilities, others	726	177	0	2

**Other current financial liabilities, others [Table]**

..(3)

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

Other current financial liabilities, others [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	401	574	0	2,227
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Interest Accrued and Due on Loan	Interest Accrued and Due on Loan	Interest accrued but not due on borrowings*	Interest accrued but not due on borrowings*
Other current financial liabilities, others	401	574	0	2,227

**Other current financial liabilities, others [Table]**

..(4)

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

Other current financial liabilities, others [Axis]	7		8	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	0	39	0	13
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Interest accrued on trade payables*	Interest accrued on trade payables*	Payable on purchase of fixed assets*	Payable on purchase of fixed assets*
Other current financial liabilities, others	0	39	0	13

**Other current financial liabilities, others [Table]**

..(5)

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

Other current financial liabilities, others [Axis]	9	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	0	702
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Employee benefits payable*	Employee benefits payable*
Other current financial liabilities, others	0	702

**Other non-current financial liabilities others [Table]**

..(1)

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

Other non-current financial liabilities others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	476	2,000	250	250
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Lease Liabilities (Refer Note 50)	Lease Liabilities (Refer Note 50)	Preference share capital -2,50,000 (Previous Year 2,50,000 ) 6% Non Cumulative Preference Shares of Rs. 100/- Each *	Preference share capital -2,50,000 (Previous Year 2,50,000 ) 6% Non Cumulative Preference Shares of Rs. 100/- Each *
Other non-current financial liabilities, others	476	2,000	250	250

**Other non-current financial liabilities others [Table]**

..(2)

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

Other non-current financial liabilities others [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	240	240	44	4,790
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Preference share capital -2,39,900 (Previous Year 2,39,900) 9% Non Cumulative Preference Shares of Rs. 100/- Each #	Preference share capital -2,39,900 (Previous Year 2,39,900) 9% Non Cumulative Preference Shares of Rs. 100/- Each #	Interest accrued but not due on borrowings	Interest accrued but not due on borrowings
Other non-current financial liabilities, others	240	240	44	4,790

**Other non-current financial liabilities others [Table]**

..(3)

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

Other non-current financial liabilities others [Axis]	5	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	85	76
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Other Financial Liabilities	Other Financial Liabilities
Other non-current financial liabilities, others	85	76

**Other current liabilities, others [Table]**

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	391	1,052	96	0
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory dues	Statutory dues	Derivatives Liability Account	Derivatives Liability Account
Other current liabilities, others	391	1,052	96	0

**Other current liabilities, others [Table]**

..(2)

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

Other current liabilities, others [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	232	275	4,814	2,051
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Expenses Payable	Expenses Payable	Sundry Creditors-Non Trade	Sundry Creditors-Non Trade
Other current liabilities, others	232	275	4,814	2,051

**Other current liabilities, others [Table]**

..(3)

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

Other current liabilities, others [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1,021	672	175	460
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Other payable	Other payable	Provisions and accruals	Provisions and accruals
Other current liabilities, others	1,021	672	175	460

**Other current liabilities, others [Table]**

..(4)

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

Other current liabilities, others [Axis]	7	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	92	72
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Interest accrued but not due on borrowings	Interest accrued but not due on borrowings
Other current liabilities, others	92	72

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	346	540	156	144
Provision leave encashment	103	285	13	106
Provision other employee related liabilities			3	3
Total provisions for employee benefits	449	825	172	253
Provision for corporate tax [Abstract]				
Provision for other tax			945	269
Total provision for corporate tax			945	269
CSR expenditure provision	0	0	0	0
Total provisions	449	825	1,117	522

**Details of advances [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	105	0	105
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

**Details of advances [Table]**

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of advances [Axis]	Capital advances [Member]		Advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	105	9,031	6,620
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

**Details of advances [Table]**

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
	Advances [Member]		Advances given suppliers [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	9,031	6,620	8,940	6,537
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

**Details of advances [Table]**

..(4)

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

Classification based on current non-current [Axis]	Current [Member]	
	Advances given employees [Member]	
	Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022
Classification of assets based on security [Axis]		
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	91	83
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (32) [See below]	Textual information (33) [See below]
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (34) [See below]	Textual information (35) [See below]
Disclosure of notes on loans explanatory [TextBlock]	Textual information (36) [See below]	Textual information (37) [See below]
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]
Total other non-current financial assets	1,649	820
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]
Advances, non-current	0	105
Total other non-current assets	(A) 1,147	(B) 3,785
Disclosure of inventories Explanatory [TextBlock]	Textual information (42) [See below]	Textual information (43) [See below]
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (44) [See below]	Textual information (45) [See below]
Fixed deposits with banks	0	0
Other balances with banks	1,330	1,423
Total balance with banks	1,330	1,423
Cash on hand	10	20
Others	5,580	5,795
Total cash and cash equivalents	(C) 6,920	(D) 7,238
Total cash and bank balances	6,920	7,238
Nature of other cash and cash equivalents	Bank Balances other than cash & cash Equivalents	Bank Balances other than cash & cash Equivalents
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (46) [See below]	Textual information (47) [See below]
Unbilled revenue	8,149	4,528
Security deposits	29	228
Total other current financial assets	10,470	5,012
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (48) [See below]	Textual information (49) [See below]
Advances, current	9,031	6,620
Total other current assets	20,687	14,262
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (50) [See below]	Textual information (51) [See below]
Security deposits refundable, Non-current	11	81
Total other non-current financial liabilities	(E) 1,106	(F) 7,437
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (52) [See below]	Textual information (53) [See below]
Disclosure of notes on other non-current liabilities explanatory [TextBlock]	Textual information (54) [See below]	Textual information (55) [See below]
Advances received	2,086	4,716
Total other non-current liabilities	2,086	4,716
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (56) [See below]	Textual information (57) [See below]
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(G) 1,263	(H) 5,523
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (58) [See below]	Textual information (59) [See below]
Advance received from customers	11,582	4,456
Total other advance	11,582	4,456
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	18,403	9,038

**Footnotes**

- (A) Right of use of asset = 526 Other Non Current assets = 622 Income tax assets (net) = 0
- (B) Right of use of asset = 2204 Other Non Current assets = 862 Income tax assets (net) = 719
- (C) Cash and cash equivalents = 1340 Bank Balances other than cash & cash Equivalents = 5581
- (D) Cash and cash equivalents = 1443 Bank Balances other than cash & cash Equivalents = 5794
- (E) Lease Liabilities =476 Other financial liabilities = 630
- (F) Lease Liabilities =2000 Other financial liabilities = 5437
- (G) Lease Liabilities = 83 Other financial liabilities = 1180
- (H) Lease Liabilities = 231 Other financial liabilities = 5292

## Textual information (32)

### Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

36 Current tax liabilities (net)

Current tax payable	-	59
Total current tax liabilities	-	59

4 Capital-work-in progress

Particulars	Amount
Capital work-in-progress as at April 01, 2021	232
Add: Additions during the year	
Less: Capitalisation during the year	(149)
Capital work-in-progress as at March 31, 2022	83
Capital work-in-progress as at April 01, 2022	83
Add: Additions during the year	-
Less: Capitalisation during the year	
Less:	

	Elimination (Refer Note 50)*					83
	Capital work-in-progress as at March 31, 2023					-
4.1	Capital-work-in progress ageing schedule					
	CWIP	Ageing schedule as at March 31, 2023				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
	Projects in progress	-	-	-	-	-
	CWIP	Ageing schedule as at March 31, 2022				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
	Projects in progress	-	-	-	83	83

\*Refer Note 50  
in relation to  
conversion of  
Apollo  
Logisolutions  
Ltd from  
Subsidiary  
Company to  
Associate  
Company.

## Textual information (33)

### Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

36 Current tax liabilities (net)

Current tax payable	-	59
Total current tax liabilities	-	59

4 Capital-work-in progress

Particulars	Amount
Capital work-in-progress as at April 01, 2021	232
Add: Additions during the year	
Less: Capitalisation during the year	(149)
Capital work-in-progress as at March 31, 2022	83
Capital work-in-progress as at April 01, 2022	83
Add: Additions during the year	-
Less: Capitalisation during the year	
Less:	

	Elimination (Refer Note 50)*					83
	Capital work-in-progress as at March 31, 2023					-
4.1	Capital-work-in progress ageing schedule					
	CWIP	Ageing schedule as at March 31, 2023				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
	Projects in progress	-	-	-	-	-
	CWIP	Ageing schedule as at March 31, 2022				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
	Projects in progress	-	-	-	83	83

\*Refer Note 50  
in relation to  
conversion of  
Apollo  
Logisolutions  
Ltd from  
Subsidiary  
Company to  
Associate  
Company.

## Textual information (34)

### Disclosure of notes on trade receivables explanatory [Text Block]

16	Trade receivables	As at March 31, 2023	As at March 31, 2022
	Unsecured, considered good*	21,039	21,869
	Less : Allowance for Bad & Doubtful Debts	(168)	(896)
	Credit impaired	-	1,112
	Less: loss allowances	-	(1,112)
	Total	20,872	20,974

\*Refer Note 54 for Ageing Analysis

(Includes receivables from related parties Rs. 5 Lacs  
(Previous Year Rs. 292 Lacs) - Refer Note 58.2

### 54 Ageing schedule of trade receivables

A. Particulars	As at March 31, 2023				Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years
	Undisputed trade receivables				

(i) Considered good	15,980	3,687	138	472	762	21,039
(ii) Which have significant increase in credit risk	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	(168)	(168)
Disputed trade receivables	-	-	-	-	-	-
(iv) Considered good	-	-	-	-	-	-
(v) Which have significant increase in credit risk	-	-	-	-	-	-
(vi) Credit impaired	-	-	-	-	-	-
Less: Allowance for bad and doubtful debts (Disputed + Undisputed)	-	-	-	-	-	-
<b>Total</b>	<b>15,980</b>	<b>3,687</b>	<b>138</b>	<b>472</b>	<b>594</b>	<b>20,872</b>

B. Particulars	As at March 31, 2022					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed trade receivables						
(i) Considered good	17,591	2,050	1,305	348	787	22,081
(ii) Which have significant increase in credit risk	3	45	35	149	664	896
(iii) Credit impaired	(3)	(45)	(35)	(149)	(664)	(896)

Disputed trade  
receivables

(iv) Considered good	-	-	-	-	-	-
(v) Which have significant increase in credit risk	-	-	-	-	-	-
(vi) Credit impaired	-	-	-	-	-	-
Less: Allowance for bad and doubtful debts (Disputed + Undisputed)	(3)	(3)	(14)	(187)	(900)	(1,107)
Total	17,587	2,046	1,291	162	(113)	20,974

## Textual information (35)

### Disclosure of notes on trade receivables explanatory [Text Block]

16	Trade receivables	As at March 31, 2023	As at March 31, 2022
	Unsecured, considered good*	21,039	21,869
	Less : Allowance for Bad & Doubtful Debts	(168)	(896)
	Credit impaired	-	1,112
	Less: loss allowances	-	(1,112)
	Total	20,872	20,974

\*Refer Note 54 for Ageing Analysis

(Includes receivables from related parties Rs. 5 Lacs  
(Previous Year Rs. 292 Lacs) - Refer Note 58.2

#### 54 Ageing schedule of trade receivables

A. Particulars	As at March 31, 2023				Total
Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed trade receivables					

(i) Considered good	15,980	3,687	138	472	762	21,039
(ii) Which have significant increase in credit risk	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	(168)	(168)
Disputed trade receivables	-	-	-	-	-	-
(iv) Considered good	-	-	-	-	-	-
(v) Which have significant increase in credit risk	-	-	-	-	-	-
(vi) Credit impaired	-	-	-	-	-	-
Less: Allowance for bad and doubtful debts (Disputed + Undisputed)	-	-	-	-	-	-
<b>Total</b>	<b>15,980</b>	<b>3,687</b>	<b>138</b>	<b>472</b>	<b>594</b>	<b>20,872</b>

B. Particulars	As at March 31, 2022					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed trade receivables						
(i) Considered good	17,591	2,050	1,305	348	787	22,081
(ii) Which have significant increase in credit risk	3	45	35	149	664	896
(iii) Credit impaired	(3)	(45)	(35)	(149)	(664)	(896)

Disputed trade  
receivables

(iv) Considered good	-	-	-	-	-	-
(v) Which have significant increase in credit risk	-	-	-	-	-	-
(vi) Credit impaired	-	-	-	-	-	-
Less: Allowance for bad and doubtful debts (Disputed + Undisputed)	(3)	(3)	(14)	(187)	(900)	(1,107)
Total	17,587	2,046	1,291	162	(113)	20,974

## Textual information (36)

### Disclosure of notes on loans explanatory [Text Block]

10	Loans - Non Current	As at March 31, 2023	As at March 31, 2022
	Loan to Others	168	1,326
	Less: Provision	(168)	(168)
		-	1,157
20	Loans	As at March 31, 2022	As at March 31, 2022
	Loans to related party	-	15
	Loan to staff	-	38
	Other loans	-	26
	Less: Loss allowance	-	(52)
	Total	-	27

\*Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to Associate Company.

## Textual information (37)

### Disclosure of notes on loans explanatory [Text Block]

10	Loans - Non Current	As at March 31, 2023	As at March 31, 2022
	Loan to Others	168	1,326
	Less: Provision	(168)	(168)
		-	1,157
20	Loans	As at March 31, 2022	As at March 31, 2022
	Loans to related party	-	15
	Loan to staff	-	38
	Other loans	-	26
	Less: Loss allowance	-	(52)
	Total	-	27

\*Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to Associate Company.

## Textual information (38)

## Disclosure of notes on other non-current financial assets [Text Block]

11	Other financial assets - Non Current	As at March 31, 2023	As at March 31, 2022
	Security Deposits	1,630	795
	(Security deposit paid to related parties Rs.760 Lakhs (March 31,2022 Rs.40 Lakhs) - Refer Note 58.2		
	Interest accrued on fixed deposits with bank	-	2
	Insurance claim receivable	-	3
	Deposits with bank *	18	20
		1,649	820

\*Represents deposits with maturity for more than 12 months from the balance sheet date.

## Textual information (39)

## Disclosure of notes on other non-current financial assets [Text Block]

11	Other financial assets - Non Current	As at March 31, 2023	As at March 31, 2022
	Security Deposits	1,630	795
	(Security deposit paid to related parties Rs.760 Lakhs (March 31,2022 Rs.40 Lakhs) - Refer Note 58.2		
	Interest accrued on fixed deposits with bank	-	2
	Insurance claim receivable	-	3
	Deposits with bank *	18	20
		1,649	820

\*Represents deposits with maturity for more than 12 months from the balance sheet date.

## Textual information (40)

## Disclosure of notes on other non-current assets explanatory [Text Block]

## 5 Right of use assets (ROU)

Particulars	ROU asset	Amount
Carrying value		
Balance as at April 01, 2021	2,080	2,080
Additions	1,826	1,826
Disposals	(564)	(564)
Balance as at March 31, 2022	3,342	3,342
Balance as at April 01, 2022	3,342	3,342
Additions	264	264
Disposals/ Elimination*	(2,450)	(2,450)
Balance as at March 31, 2023	1,157	1,157
Accumulated depreciation		
Balance as at April 01, 2021	620	620
Depreciation for the year	518	518
- On Revaluation	-	-
- Accumulated Depreciation on disposals	-	-
Balance as at March 31, 2022	1,138	1,138

Balance as at April 01, 2022	1,138	1,138
Depreciation for the year	163	163
On Revaluation	-	-
Accumulated Depreciation on disposals	(670)	(670)
Balance as at March 31, 2023	631	631
Net block		
Balance as at March 31, 2022	2,204	2,204
Balance as at March 31, 2023	526	526

\*Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to Associate Company.

5	Right of use assets (ROU)		
	Particulars	ROU asset	Amount
	Carrying value		
	Balance as at April 01, 2021	2,080	2,080
	Additions	1,826	1,826

Disposals	(564)	(564)
Balance as at March 31, 2022	3,342	3,342
Balance as at April 01, 2022	3,342	3,342
Additions	264	264
Disposals/ Elimination*	(2,450)	(2,450)
Balance as at March 31, 2023	1,157	1,157
Accumulated depreciation		
Balance as at April 01, 2021	620	620
Depreciation for the year	518	518
- On Revaluation	-	-
- Accumulated Depreciation on disposals	-	-
Balance as at March 31, 2022	1,138	1,138
Balance as at April 01, 2022	1,138	1,138
Depreciation for the year	163	163
On Revaluation	-	-
Accumulated Depreciation on disposals	(670)	(670)

Balance as at March 31, 2023	631	631
------------------------------------	-----	-----

Net block

Balance as at March 31, 2022	2,204	2,204
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Balance as at March 31, 2023	526	526
------------------------------------	-----	-----

\*Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to Associate Company.

14	Income Tax Assets (Net)		As at March 31, 2023
	Advance income tax ( Refer Note 50)		-
	Total		-

12	Other Non current assets	As at March 31, 2023	As at March 31, 2022
	Capital advance	-	105

Prepaid Expenses	-	108
Gratuity overfunded (excess of planned asset over obligation)	-	1
Other Recoverables	-	26
Loans & Advances others- unsecured considered good (Refer note 51)	622	622
	622	862

## Textual information (41)

**Disclosure of notes on other non-current assets explanatory [Text Block]**

## 5 Right of use assets (ROU)

Particulars	ROU asset	Amount
Carrying value		
Balance as at April 01, 2021	2,080	2,080
Additions	1,826	1,826
Disposals	(564)	(564)
Balance as at March 31, 2022	3,342	3,342
Balance as at April 01, 2022	3,342	3,342
Additions	264	264
Disposals/ Elimination*	(2,450)	(2,450)
Balance as at March 31, 2023	1,157	1,157
Accumulated depreciation		
Balance as at April 01, 2021	620	620
Depreciation for the year	518	518
- On Revaluation	-	-
- Accumulated Depreciation on disposals	-	-
Balance as at March 31, 2022	1,138	1,138

Balance as at April 01, 2022	1,138	1,138
Depreciation for the year	163	163
On Revaluation	-	-
Accumulated Depreciation on disposals	(670)	(670)
Balance as at March 31, 2023	631	631
Net block		
Balance as at March 31, 2022	2,204	2,204
Balance as at March 31, 2023	526	526

\*Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to Associate Company.

5	Right of use assets (ROU)		
	Particulars	ROU asset	Amount
	Carrying value		
	Balance as at April 01, 2021	2,080	2,080
	Additions	1,826	1,826

Disposals	(564)	(564)
Balance as at March 31, 2022	3,342	3,342
Balance as at April 01, 2022	3,342	3,342
Additions	264	264
Disposals/ Elimination*	(2,450)	(2,450)
Balance as at March 31, 2023	1,157	1,157
Accumulated depreciation		
Balance as at April 01, 2021	620	620
Depreciation for the year	518	518
- On Revaluation	-	-
- Accumulated Depreciation on disposals	-	-
Balance as at March 31, 2022	1,138	1,138
Balance as at April 01, 2022	1,138	1,138
Depreciation for the year	163	163
On Revaluation	-	-
Accumulated Depreciation on disposals	(670)	(670)

Balance as at March 31, 2023	631	631
------------------------------------	-----	-----

Net block

Balance as at March 31, 2022	2,204	2,204
------------------------------------	-------	-------

Balance as at March 31, 2023	526	526
------------------------------------	-----	-----

\*Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to Associate Company.

14	Income Tax Assets (Net)		As at March 31, 2023
	Advance income tax ( Refer Note 50)		-
	Total		-

12	Other Non current assets	As at March 31, 2023	As at March 31, 2022
	Capital advance	-	105

Prepaid Expenses	-	108
Gratuity overfunded (excess of planned asset over obligation)	-	1
Other Recoverables	-	26
Loans & Advances others- unsecured considered good (Refer note 51)	622	622
	622	862

## Textual information (42)

### Disclosure of inventories Explanatory [Text Block]

15	Inventories	As at March 31, 2023	As at March 31, 2022
	Inventories are measured at lower of cost and NRV		
	Finished goods		
	Stock in trade (acquired for trading)	28	27
	Finished goods(manufactured)	1,123	856
	Raw Materials and Components	3,121	2,807
	Total	4,271	3,691

## Textual information (43)

### Disclosure of inventories Explanatory [Text Block]

15	Inventories	As at March 31, 2023	As at March 31, 2022
	Inventories are measured at lower of cost and NRV		
	Finished goods		
	Stock in trade (aquired for trading)	28	27
	Finished goods(manufactured)		1,123 856
	Raw Materials and Components		3,121 2,807
	Total	4,271	3,691

## Textual information (44)

## Disclosure of notes on cash and bank balances explanatory [Text Block]

17	Cash and cash equivalents	As at March 31, 2023	As at March 31, 2022
	Balances with banks		
	- in current accounts	1,330	1,423
	Cash in hand	9	20
		1,340	1,443

Cash balances with bank earns interest at floating rates based on daily bank deposit rates. Short-term deposits are made for varying periods of between one to three months, depending on the immediate cash requirements of the Group, and earn interest at the respective short-term deposit rates.

There are no repatriation restrictions with regard to cash and cash equivalents as at the end of reporting period and prior periods.

18	Bank balances other than Cash and cash equivalent	As at March 31, 2023	As at March 31, 2022
	Deposit with original maturity for more than 3 months but less than 12 months	2	588
	Margin Money and fixed deposit*	5,578	5,206
		5,581	5,794

\*Balances with banks Margin money and fixed deposit accounts includes margin money held with bank as fixed deposits of Rs. 3,548 Lakhs (as at March 31, 2022 Rs. 2827 Lakhs) which have an original maturity of more than 12 months.

## Textual information (45)

### Disclosure of notes on cash and bank balances explanatory [Text Block]

17	Cash and cash equivalents	As at March 31, 2023	As at March 31, 2022
	Balances with banks		
	- in current accounts	1,330	1,423
	Cash in hand	9	20
		1,340	1,443

Cash balances with bank earns interest at floating rates based on daily bank deposit rates. Short-term deposits are made for varying periods of between one to three months, depending on the immediate cash requirements of the Group, and earn interest at the respective short-term deposit rates.

There are no repatriation restrictions with regard to cash and cash equivalents as at the end of reporting period and prior periods.

18	Bank balances other than Cash and cash equivalent	As at March 31, 2023	As at March 31, 2022
	Deposit with original maturity for more than 3 months but less than 12 months	2	588
	Margin Money and fixed deposit*	5,578	5,206
		5,581	5,794

\*Balances with banks Margin money and fixed deposit accounts includes margin money held with bank as fixed deposits of Rs. 3,548 Lakhs (as at March 31, 2022 Rs. 2827 Lakhs) which have an original maturity of more than 12 months.

## Textual information (46)

### Disclosure of notes on other current financial assets explanatory [Text Block]

19	Other financial assets	As at March 31, 2023	As at March 31, 2022
	Unsecured, considered good		
	Security Deposit	29	247
	Less: Loss allowance	-	(18)
	Interest accrued on deposit accounts	70	81
	Hedge Asset Account	-	81
	Other Receivables	2,221	70
	(Includes receivable from related parties Rs.895 Lakhs (March 31, 2022 Rs.43 Lakhs) - Refer Note 58.2)		
	Common cost recoverable from JV & Others	-	23
	Unbilled revenue	8,149	4,528
	Total	10,470	5,012

## Textual information (47)

## Disclosure of notes on other current financial assets explanatory [Text Block]

19	Other financial assets	As at March 31, 2023	As at March 31, 2022
	Unsecured, considered good		
	Security Deposit	29	247
	Less: Loss allowance	-	(18)
	Interest accrued on deposit accounts	70	81
	Hedge Asset Account	-	81
	Other Receivables	2,221	70
	(Includes receivable from related parties Rs.895 Lakhs (March 31, 2022 Rs.43 Lakhs) - Refer Note 58.2)		
	Common cost recoverable from JV & Others	-	23
	Unbilled revenue	8,149	4,528
	Total	10,470	5,012

## Textual information (48)

## Disclosure of notes on other current assets explanatory [Text Block]

21	Other current assets	As at March 31, 2023	As at March 31, 2022
	Unsecured, considered good		
	Prepaid expense	775	703
	Staff Advance	91	83
	Advance to Vendors	8,940	6,564
	Less: Provision	-	(27)
	Balance with Government authorities		
	Protest money recoverable from IT department	-	59
	Balance with statutory authorities	3,584	2,108
	Other Receivables	2,904	3,302
	(Includes receivables from related parties Rs. 141 Lacs (Previous Year Rs. 12 Lacs) - Refer Note 58.2		
	Contract Assets		
	Contract Work in Progress	4,395	1,470
	Total	20,688	14,262

## Textual information (49)

## Disclosure of notes on other current assets explanatory [Text Block]

21	Other current assets	As at March 31, 2023	As at March 31, 2022
	Unsecured, considered good		
	Prepaid expense	775	703
	Staff Advance	91	83
	Advance to Vendors	8,940	6,564
	Less: Provision	-	(27)
	Balance with Government authorities		
	Protest money recoverable from IT department	-	59
	Balance with statutory authorities	3,584	2,108
	Other Receivables	2,904	3,302
	(Includes receivables from related parties Rs. 141 Lacs (Previous Year Rs. 12 Lacs) - Refer Note 58.2		
	Contract Assets		
	Contract Work in Progress	4,395	1,470
	Total	20,688	14,262

## Textual information (50)

### Disclosure of notes on other non-current financial liabilities explanatory [Text Block]

26	Financial Lease Liabilities - Non Current	As at March 31, 2022	As at March 31, 2022
	Lease Liabilities (Refer Note 50)	476	2,000
	Total	476	2,000

27	Other financial liabilities -Non-current	As at March 31, 2023	As at March 31, 2022
	Preference share capital		
	2,50,000 (Previous Year 2,50,000 ) 6% Non Cumulative Preference Shares of Rs. 100/- Each *	250	250
	2,39,900 (Previous Year 2,39,900) 9% Non Cumulative Preference Shares of Rs. 100/- Each #	240	240
	Security deposits	11	81
	Interest accrued but not due on borrowings	44	4,790
	Other Financial Liabilities	85	76
	Total	630	5,437

\* One of the Subsidiary holding 2,50,000 6% Non

-Cumulative Optionally Convertible Redeemable Preference Shares of Rs. 100/- each. These Preference Shares would either be converted into 10 equity shares of Rs. 10/- each or be redeemed, at par value on 20th April, 2029 (final date) as the case may be. However, the Subsidiary Company and the Preference Shareholder have the option of an early conversion or redemption by giving 30 days prior written notice to the other party.

# One of the Subsidiary holding 2,39,900 9% Non-Cumulative Optionally Convertible Redeemable Preference Shares of Rs. 100/- each. These Preference Shares would either be converted into 10 equity shares of Rs. 10/- each or be redeemed, at par value on 10th December, 2027 (final date) as the case may be. However, Subsidiary the Company and the Preference Shareholder have the option of an early conversion or redemption by giving 30 days prior written notice to the other party.

## Textual information (51)

### Disclosure of notes on other non-current financial liabilities explanatory [Text Block]

26	Financial Lease Liabilities - Non Current	As at March 31, 2022	As at March 31, 2022
	Lease Liabilities (Refer Note 50)	476	2,000
	Total	476	2,000

27	Other financial liabilities -Non-current	As at March 31, 2023	As at March 31, 2022
	Preference share capital		
	2,50,000 (Previous Year 2,50,000 ) 6% Non Cumulative Preference Shares of Rs. 100/- Each *	250	250
	2,39,900 (Previous Year 2,39,900) 9% Non Cumulative Preference Shares of Rs. 100/- Each #	240	240
	Security deposits	11	81
	Interest accrued but not due on borrowings	44	4,790
	Other Financial Liabilities	85	76
	Total	630	5,437

\* One of the Subsidiary holding 2,50,000 6% Non

-Cumulative Optionally Convertible Redeemable Preference Shares of Rs. 100/- each. These Preference Shares would either be converted into 10 equity shares of Rs. 10/- each or be redeemed, at par value on 20th April, 2029 (final date) as the case may be. However, the Subsidiary Company and the Preference Shareholder have the option of an early conversion or redemption by giving 30 days prior written notice to the other party.

# One of the Subsidiary holding 2,39,900 9% Non-Cumulative Optionally Convertible Redeemable Preference Shares of Rs. 100/- each. These Preference Shares would either be converted into 10 equity shares of Rs. 10/- each or be redeemed, at par value on 10th December, 2027 (final date) as the case may be. However, Subsidiary the Company and the Preference Shareholder have the option of an early conversion or redemption by giving 30 days prior written notice to the other party.

## Textual information (52)

## Disclosure of notes on provisions explanatory [Text Block]

29 Provisions- non current	As at March 31, 2023	As at March 31, 2022
Provision for employee benefit		
Provision for compensated absences	103	285
Provision for gratuity (funded)	40	80
Provision for gratuity (unfunded)	305	459
Total	447	824
37 Provisions- Current	As at March 31, 2023	As at March 31, 2022
Provision for income tax	945	269
Provision for gratuity (unfunded)	156	144
Provision for leave encashment (unfunded)	13	105
Provision For Superannuation	3	3
Total	1,118	521

## Textual information (53)

### Disclosure of notes on provisions explanatory [Text Block]

29 Provisions- non current	As at March 31, 2023	As at March 31, 2022
Provision for employee benefit		
Provision for compensated absences	103	285
Provision for gratuity (funded)	40	80
Provision for gratuity (unfunded)	305	459
Total	447	824
37 Provisions- Current	As at March 31, 2023	As at March 31, 2022
Provision for income tax	945	269
Provision for gratuity (unfunded)	156	144
Provision for leave encashment (unfunded)	13	105
Provision For Superannuation	3	3
Total	1,118	521

## Textual information (54)

### Disclosure of notes on other non-current liabilities explanatory [Text Block]

28 Other non-current liabilities	As at March 31, 2023	As at March 31, 2022	
Advance Received from customers	2,086		4,716
	2,086		4,716

## Textual information (55)

### Disclosure of notes on other non-current liabilities explanatory [Text Block]

28 Other non-current liabilities	As at March 31, 2023	As at March 31, 2022	
Advance Received from customers	2,086		4,716
	2,086		4,716

## Textual information (56)

### Disclosure of notes on other current financial liabilities explanatory [Text Block]

32	Financial Lease Liabilities - Current	As at March 31, 2023	As at March 31, 2022
	Lease Liabilities	83	231
	Total	83	231
34	Other financial liabilities		
		As at March 31, 2023	As at March 31, 2022
	Current Maturity of Long Term Borrowings - Secured		
	Security Deposits	53	1,558
	Retention monies	726	177
	Director sitting fees payable*	-	2
	Interest Accrued and Due on Loan	401	574
	(Payable to related parties Rs.401 Lakhs (March 31,2022 Rs.484 Lakh)		
	Interest accrued but not due on borrowings*	-	2,227

Interest accrued on trade payables*	-	39	
Payable on purchase of fixed assets*	-	13	
Employee benefits payable*	-	703	
Total	1,180		5,292

\*Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to Associate Company.

## Textual information (57)

### Disclosure of notes on other current financial liabilities explanatory [Text Block]

32	Financial Lease Liabilities - Current	As at March 31, 2023	As at March 31, 2022
	Lease Liabilities	83	231
	Total	83	231
34	Other financial liabilities	As at March 31, 2023	As at March 31, 2022
	Current Maturity of Long Term Borrowings - Secured		
	Security Deposits	53	1,558
	Retention monies	726	177
	Director sitting fees payable*	-	2
	Interest Accrued and Due on Loan	401	574
	(Payable to related parties Rs.401 Lakhs (March 31,2022 Rs.484 Lakh)		
	Interest accrued but not due on borrowings*	-	2,227

Interest accrued on trade payables*	-	39	
Payable on purchase of fixed assets*	-	13	
Employee benefits payable*	-	703	
Total	1,180		5,292

\*Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to Associate Company.

## Textual information (58)

## Disclosure of other current liabilities notes explanatory [Text Block]

35	Other current liabilities	As at March 31, 2023	As at March 31, 2022
	Advance from customers	11,582	4,456
	Statutory dues	391	1,052
	Derivatives Liability Account	96	-
	Expenses Payable	232	275
	- Sundry Creditors-Non Trade	4,814	2,051
	(Payable to related parties Rs.41 Lakhs (March 31,2022 Rs.816 Lakh) - Refer Note 58.2		
	Other payable	1,021	672
	Provisions and accruals	175	460
	Interest accrued but not due on borrowings	93	72
	Total	18,403	9,038

## Textual information (59)

## Disclosure of other current liabilities notes explanatory [Text Block]

35	Other current liabilities	As at March 31, 2023	As at March 31, 2022
	Advance from customers	11,582	4,456
	Statutory dues	391	1,052
	Derivatives Liability Account	96	-
	Expenses Payable	232	275
	- Sundry Creditors-Non Trade	4,814	2,051
	(Payable to related parties Rs.41 Lakhs (March 31,2022 Rs.816 Lakh) - Refer Note 58.2		
	Other payable	1,021	672
	Provisions and accruals	175	460
	Interest accrued but not due on borrowings	93	72
	Total	18,403	9,038

**[401200] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (60) [See below]	Textual information (61) [See below]
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	0	0
Guarantees	8,689	15,448
Other money for which company is contingently liable	25	2
<b>Total contingent liabilities</b>	<b>8,714</b>	<b>15,450</b>
Classification of commitments [Abstract]		
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
<b>Total commitments</b>	<b>0</b>	<b>0</b>
<b>Total contingent liabilities and commitments</b>	<b>8,714</b>	<b>15,450</b>
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Percentage of proposed dividend	0.00%	0.00%
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	46,938	39,426
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	637	652
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
<b>Gross value of transactions with related parties</b>	<b>10,769</b>	<b>12,165</b>

Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0
Number of shareholders to whom shares are allotted under private placement during period	[pure] 0	[pure] 0

## Textual information (60)

### Disclosure of additional balance sheet notes explanatory [Text Block]

33	Trade payables	As at March 31, 2023	As at March 31, 2022
	Trade payable - Micro and small enterprise	354	954
	Trade payable - Other than Micro and small enterprise*		13,495 12,726
	- Other payable	84	194
	Total		13,934 13,875

\* Refer Note No 56 for ageing analysis

56		Ageing for Trade payable
A.		Particulars
		Less than 1 year
		(i) MSMI
		(ii) Disputed dues – MSME



Commitments

The Group did not have any other long term commitments including derivative contracts or material non-cancellable contractual commitments/ contracts for which there were any foreseeable losses which might have material impact on the financial statements.

Estimated amount of Contract remaining to be executed for capital account and not provided for

Particulars	As at March 31, 2023	As at March 31, 2022
Commitment	-	-











66 Financial risk management objectives and policies

The Company's principal financial liabilities, other than derivatives, comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations to support its operations. The Company's principal financial assets include loans, trade receivables, and cash and cash equivalents that derive directly from its operations. The Company also holds investments in debt and equity instruments and enters into derivative transactions.

The Company is exposed to various financial risks. These risks are categorized into market risk, credit risk and liquidity risk. The Company's risk management is coordinated by the Board of

Directors and focuses on  
securing long term and short  
term cash flows. The

Company does not engage in trading of financial assets for speculative purposes.

i. Credit Risk:

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments. The Company only deals with parties which has good credit rating/ worthiness given by external rating agencies or based on Companys internal assessment

The Company's exposure and credit ratings of its counterparties are continuously monitored and the aggregate value of transactions is reasonably spread amongst the counterparties. Credit risk arising from derivative financial instruments and other balances with banks is limited and there is no collateral held against these because the counterparties are banks and recognised financial institutions with high credit ratings assigned by the international credit rating agencies. The average credit period ranges from 60 to 90 days on sales of products and services. Credit risk arising from trade receivables is managed in accordance with the Company's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on a detailed study of credit worthiness and accordingly individual credit limits are defined/modified. The concentration of credit risk is limited due to the fact that the customer base is large. There may be delays, generally not exceeding one year but the

risk in respect of realisation of  
dues is minimal. The Company

has considered the default period of more than three years.

The Company has used a practical & expedient approach for computing the expected credit loss allowance for trade receivables based on a provision matrix. This matrix takes into account historical credit loss experience, adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due .

ii. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in raising funds to meet commitments associated with financial instruments that are settled by delivering cash or another financial asset. Liquidity risk may result from an inability to sell a financial asset quickly at close to its fair value. The Company has an established liquidity risk management framework for managing its short term, medium term and long term funding and liquidity management requirements. The Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Company manages the liquidity risk by maintaining adequate funds in cash and cash equivalents. The Company also has adequate credit facilities agreed with banks to ensure that there is sufficient cash to meet all its normal operating commitments in a timely and cost-effective manner.

The Company believes that its current liquidity position, and anticipated future internally generated funds from operations, will enable it to meet its future known obligations in the ordinary course of business.

The following are the remaining contractual maturities of financial

liabilities at the reporting date.  
The amounts are gross and  
undiscounted

As at March 31, 2023

Particulars	Carrying amount	Contractual cash flows		Total
	Less than one year	More than 1 year		
Trade payables	13,934	13,875	58	13,934
Other financial liabilities *	1,811	1,180	630	1,811
Borrowings	34,043	14,178	19,865	34,043
Lease liabilities	559	83	476	559
	50,346	29,316	21,030	50,346

As at March 31, 2022

Particulars	Carrying amount	Contractual cash flows		Total
	Less than one year	More than 1 year		
Trade payables	13,875	13,006	868	13,875
Other financial liabilities *	10,730	783	9,946	10,730
Borrowings	60,928	25,405	35,523	60,928

Lease liabilities	2,231	231	2,000	2,231
			-	
	87,764	39,425	48,339	87,764

\* Contractual cash flow includes the interest to be incurred and paid in subsequent periods

### iii Market risk

Market risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other risk. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

#### A) Currency risk

Currency risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company is exposed to the effects of fluctuation in the prevailing foreign currency exchange rates on its financial position and cash flows. Exposure arises primarily due to exchange rate fluctuations between the functional currency and other currencies from the Company's operating, investing and financing activities.

Exposure to currency risk

The summary of quantitative data about the Company's exposure to currency risk, as expressed in Indian Rupees, as at March 31, 2023 and as at March 31, 2022.

Particulars	As at Currency March 31, 2023		As at March 31, 2022		
	Foreign Currency	Rs (In Lacs)	Foreign Currency	Rs (In Lacs)	
Financial assets					
Trade receivables					
	USD	67,96,441	5,530	61,08,268	4,593
	EURO	6,79,584	599	10,21,592	853
	GBP	19,54,615	1,959	20,41,810	2,005
	TZS	5,78,85,09,461	2,014	6,41,22,97,592	2,066
	NPR	-	-	1,40,43,447	88
	SGD			2,532	1
Cash and cash equivalent					
	USD	4,150	3	52,041	39
	EURO	80	0	74	0
	CNY	78	0	78	0

	TZS	34,16,043	1		1,23,01,635	4
	NPR	3,24,301	2		74,284	0
Loans and advances						
	USD	1,44,734	118		2,28,379	172
	EURO	-	-		43	0
	GBP	-	-		2,130	2
	CNY	1,94,482	23		1,94,317	23
	TZS	1,74,26,22,718	606		62,46,30,696	201
	NPR	-	-		1,56,967	1
Other financial asset						
					10,855	10,049
Financial liabilities						
Borrowings						
Particulars		As at Currency March 31, 2023			As at March 31, 2022	
	Foreign Currency	Rs (In Lacs)		Foreign Currency	Rs (In Lacs)	
Trade payables						
	USD	4,31,979	358		8,20,768	627

	EURO	32,606	30	74,173	64
	GBP	-	-	3,373	3
	TZS	92,57,06,536	328	1,21,48,82,588	395
	NPR	-	-	1,44,62,454	90
	AED			405	0
	CAD			5,389	3
	CHF			1,771	1
	HKD			44,026	4
	SGD			1,995	1
Other financial liability					
	USD	31,78,137	2,634	35,80,085	2,727
	EURO	5,31,300	484	8,19,132	701
	GBP	11,27,287	1,166	2,225	2
	TZS	69,92,40,416	248	76,14,48,317	248
				5,246	4,868

Sensitivity analysis

A reasonably possible strengthening (weakening) of

the Indian Rupee against  
below currencies at March 31,  
2023 (previous year ended as  
on March 31, 2022) would  
have affected the measurement  
of financial instruments  
denominated in functional  
currency and affected equity  
and profit or loss by the  
amounts shown below. This  
analysis is performed on  
foreign currency denominated  
monetary financial assets and  
financial liabilities outstanding  
as at the year end. This  
analysis is based on a change  
(depreciation / appreciation) of  
5% and assumes that all other  
variables, in particular interest

rates, remain constant and ignores any impact of forecast sales and purchases.

Particulars	Profit or loss before tax		Changes in Equity (net of tax)	
	Strengthening	Weakening	Strengthening	Weakening
For the year ended March 31, 2023				
Financial Assets	543	(543)	-	-
Financial Liability	(262)	262	-	-
Total	280	(280)	-	-
For the year ended March 31, 2022				
Financial Assets	466	(466)	-	-
Financial Liability	(228)	228	-	-
Total	238	(238)	-	-

#### B. Interest Rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company exposure to the risk of changes in market interest rates relates primarily to the Company's long-term debt obligations with floating interest rates. The Company manages its interest rate risk by having a balanced portfolio of fixed and variable rate loans and borrowings.

Interest rate risk exposure

Below is the overall exposure of the Company to interest rate risk:

Particulars	As at March 31, 2023	As at March 31, 2022
Variable rate borrowing	-	6,480
Fixed rate borrowing	34,043	54,448
	34,043	60,928

Interest rate sensitivity

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of loans and borrowings. With all other variables held constant, the Company's profit before tax is affected through the impact on floating rate borrowings, as follows:

For the year ended March 31,  
2023

Impact due to increase by 100 basis Points	-
Impact due to decrease by 100 basis Points	-

For the year ended March 31,  
2022

Impact due to increase by 100 basis Points	65
Impact due to decrease by 100 basis Points	(65)

**B: Other Risk**

**Other Price Risk:**

Other price risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market traded price. Other price risk arises from financial assets such as investments in equity instruments. The Company is exposed to price risk arising mainly from investments in equity instruments recognised at FVTOCI. As at 31st March, 2023, the carrying value of such equity instruments recognised at FVTOCI amounts to Rs.379 lakhs (March 31, 2022 Rs.402 lakhs). The details of such investments in equity instruments are given in Note 7(i).

The Company is mainly exposed to change in market rates of its investments in equity instrument recognised at FVTOCI. A sensitivity analysis demonstrating the impact of change in market prices of these instruments from the prices existing as at the reporting date is given below: If the equity instrument prices had been higher/lower by 20% from the market prices existing as at 31st March, 2023, Other Comprehensive Income for the year ended 31st March, 2023 would increase by Rs. 457 lakh (March 31, 2022 Rs. 836 lakh ) and decrease by Rs. 304 lakh (March 31, 2022 Rs. 836 lakh) respectively with a corresponding increase/decrease in Total Equity of the Company as at 31st March, 2023. 20% represents management's assessment of reasonably possible change in equity index prices.

67 Raw Materials and Components Consumed

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	QTY (SDM)	Amount	QTY (SDM)	Amount
Leather	6,34,19,142	4,975	7,03,96,559	5,493
Accessories		4,574		3,876
Total		9,549		9,368

Break-up of Consumption

Raw Materials and Components	For the year ended 31.03.2023		For the year ended 31.03.2022	
	Amount	Percentage	Amount	Percentage
Imported	2,877	30.13%	3,119	33.29%
Indigenous	6,672	69.87%	6,249	66.71%
Total	9,549	100.00%	9,368	100.00%

68 Assets Pledged as Security

The carrying amounts of assets pledged as security for current and non-current borrowings are:

	As at March 31, 2023	As at March 31, 2022
Current assets		
Trade receivables	-	6,432
Cash and cash equivalents	-	853
Loans	-	7,424
Other financial assets	-	3,282
Current Tax Assets (Net)	-	251
Other current assets	-	2,586
Total Current assets pledged as security	-	20,827
Non-Current assets		
Property, plant and equipment	-	36,481
Investments	-	17,189
Leased vehicles	-	419
Total Non-Current assets pledged as security	-	54,090
Total Assets pledged as security*	-	74,917

\*Above figures includes intra group balances prior to elimination.

Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to

Associate Company.

The Holding Company entered into Share transfer agreement with "Apollo logisolutions Ltd." as on 30th March, 2023, 52,91,893 (No.'s) Equity Shares of Apollo logisolutions Ltd have been transferred to AIL Consultants Private Limited with effect from 30th March, 2023 & 31st March, 2023 for a consideration of Rs.9461.90 Lacs in the form of 94,61,905 Nos of 7.75% Non-Convertible Debentures (NCD's) of Rs.100/- each in AIL Consultant Pvt Ltd.

Due to sale of investment, the Holding Company's investment in Apollo Logisolutions ltd. is 49.39% as on 31.03.2023 (previous year 85.69%). Thus, Apollo Logisolutions Ltd. is consolidated in Apollo Green Energy Limited as an Associate Company in line with IND AS 110.

The amount recoverable of Rs.622.00 Lacs (from M/s. Supriya Pharmaceuticals Limited) was assigned to M/s Samriddhi Mega Structures Limited and the amount was accordingly received from the assignee. However later on the assignment deal could not be matured due to technical reasons and the amount received was refunded back. The management is confident of recovery as per the legal opinion and actions being under taken by the holding company.

#### 61 Corporate Social Responsibility (CSR)

Apollo Logisolutions Limited	For the year ended March 31, 2023	For the year ended March 31, 2022
Gross Amount required to be spent	13	26
Amount spent during the year on:	13	26

The provisions of CSR are applicable to holding company. The holding company contributes to promotion and development of health care facilities.

According to the opinion of the management of the Group the value of realization of Current Liabilities, Current Assets and Loans and Advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance sheet. Balances of assets and liabilities are subject to confirmation.



## Textual information (61)

### Disclosure of additional balance sheet notes explanatory [Text Block]

33	Trade payables	As at March 31, 2023	As at March 31, 2022
	Trade payable - Micro and small enterprise	354	954
	Trade payable - Other than Micro and small enterprise*		13,495 12,726
	- Other payable	84	194
	Total		13,934 13,875

\* Refer Note No 56 for ageing analysis

56		Ageing for Trade payable
A.		Particulars
		Less than 1 year
		(i) MSMI
		(ii) Disputed dues – MSME



Commitments

The Group did not have any other long term commitments including derivative contracts or material non-cancellable contractual commitments/ contracts for which there were any foreseeable losses which might have material impact on the financial statements.

Estimated amount of Contract remaining to be executed for capital account and not provided for

Particulars	As at March 31, 2023	As at March 31, 2022
Commitment	-	-











66 Financial risk management objectives and policies

The Company's principal financial liabilities, other than derivatives, comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations to support its operations. The Company's principal financial assets include loans, trade receivables, and cash and cash equivalents that derive directly from its operations. The Company also holds investments in debt and equity instruments and enters into derivative transactions.

The Company is exposed to various financial risks. These risks are categorized into market risk, credit risk and liquidity risk. The Company's risk management is coordinated by the Board of

Directors and focuses on  
securing long term and short  
term cash flows. The

Company does not engage in trading of financial assets for speculative purposes.

i. Credit Risk:

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments. The Company only deals with parties which has good credit rating/ worthiness given by external rating agencies or based on Companys internal assessment

The Company's exposure and credit ratings of its counterparties are continuously monitored and the aggregate value of transactions is reasonably spread amongst the counterparties. Credit risk arising from derivative financial instruments and other balances with banks is limited and there is no collateral held against these because the counterparties are banks and recognised financial institutions with high credit ratings assigned by the international credit rating agencies. The average credit period ranges from 60 to 90 days on sales of products and services. Credit risk arising from trade receivables is managed in accordance with the Company's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on a detailed study of credit worthiness and accordingly individual credit limits are defined/modified. The concentration of credit risk is limited due to the fact that the customer base is large. There may be delays, generally not exceeding one year but the

risk in respect of realisation of  
dues is minimal. The Company

has considered the default period of more than three years.

The Company has used a practical & expedient approach for computing the expected credit loss allowance for trade receivables based on a provision matrix. This matrix takes into account historical credit loss experience, adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due .

ii. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in raising funds to meet commitments associated with financial instruments that are settled by delivering cash or another financial asset. Liquidity risk may result from an inability to sell a financial asset quickly at close to its fair value. The Company has an established liquidity risk management framework for managing its short term, medium term and long term funding and liquidity management requirements. The Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Company manages the liquidity risk by maintaining adequate funds in cash and cash equivalents. The Company also has adequate credit facilities agreed with banks to ensure that there is sufficient cash to meet all its normal operating commitments in a timely and cost-effective manner.

The Company believes that its current liquidity position, and anticipated future internally generated funds from operations, will enable it to meet its future known obligations in the ordinary course of business.

The following are the remaining contractual maturities of financial

liabilities at the reporting date.  
The amounts are gross and  
undiscounted

As at March 31, 2023

Particulars	Carrying amount	Contractual cash flows		Total
	Less than one year	More than 1 year		
Trade payables	13,934	13,875	58	13,934
Other financial liabilities *	1,811	1,180	630	1,811
Borrowings	34,043	14,178	19,865	34,043
Lease liabilities	559	83	476	559
	50,346	29,316	21,030	50,346

As at March 31, 2022

Particulars	Carrying amount	Contractual cash flows		Total
	Less than one year	More than 1 year		
Trade payables	13,875	13,006	868	13,875
Other financial liabilities *	10,730	783	9,946	10,730
Borrowings	60,928	25,405	35,523	60,928

Lease liabilities	2,231	231	2,000	2,231
			-	
	87,764	39,425	48,339	87,764

\* Contractual cash flow includes the interest to be incurred and paid in subsequent periods

### iii Market risk

Market risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other risk. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

#### A) Currency risk

Currency risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company is exposed to the effects of fluctuation in the prevailing foreign currency exchange rates on its financial position and cash flows. Exposure arises primarily due to exchange rate fluctuations between the functional currency and other currencies from the Company's operating, investing and financing activities.

Exposure to currency risk

The summary of quantitative data about the Company's exposure to currency risk, as expressed in Indian Rupees, as at March 31, 2023 and as at March 31, 2022.

Particulars	As at Currency March 31, 2023		As at March 31, 2022		
	Foreign Currency	Rs (In Lacs)	Foreign Currency	Rs (In Lacs)	
Financial assets					
Trade receivables					
	USD	67,96,441	5,530	61,08,268	4,593
	EURO	6,79,584	599	10,21,592	853
	GBP	19,54,615	1,959	20,41,810	2,005
	TZS	5,78,85,09,461	2,014	6,41,22,97,592	2,066
	NPR	-	-	1,40,43,447	88
	SGD			2,532	1
Cash and cash equivalent					
	USD	4,150	3	52,041	39
	EURO	80	0	74	0
	CNY	78	0	78	0

	TZS	34,16,043	1		1,23,01,635	4
	NPR	3,24,301	2		74,284	0
Loans and advances						
	USD	1,44,734	118		2,28,379	172
	EURO	-	-		43	0
	GBP	-	-		2,130	2
	CNY	1,94,482	23		1,94,317	23
	TZS	1,74,26,22,718	606		62,46,30,696	201
	NPR	-	-		1,56,967	1
Other financial asset						
					10,855	10,049
Financial liabilities						
Borrowings						
Particulars		As at Currency March 31, 2023			As at March 31, 2022	
	Foreign Currency	Rs (In Lacs)		Foreign Currency	Rs (In Lacs)	
Trade payables						
	USD	4,31,979	358		8,20,768	627

EURO	32,606	30	74,173	64
GBP	-	-	3,373	3
TZS	92,57,06,536	328	1,21,48,82,588	395
NPR	-	-	1,44,62,454	90
AED			405	0
CAD			5,389	3
CHF			1,771	1
HKD			44,026	4
SGD			1,995	1
Other financial liability				
USD	31,78,137	2,634	35,80,085	2,727
EURO	5,31,300	484	8,19,132	701
GBP	11,27,287	1,166	2,225	2
TZS	69,92,40,416	248	76,14,48,317	248
			5,246	4,868

Sensitivity analysis

A reasonably possible strengthening (weakening) of

the Indian Rupee against  
below currencies at March 31,  
2023 (previous year ended as  
on March 31, 2022) would  
have affected the measurement  
of financial instruments  
denominated in functional  
currency and affected equity  
and profit or loss by the  
amounts shown below. This  
analysis is performed on  
foreign currency denominated  
monetary financial assets and  
financial liabilities outstanding  
as at the year end. This  
analysis is based on a change  
(depreciation / appreciation) of  
5% and assumes that all other  
variables, in particular interest

rates, remain constant and ignores any impact of forecast sales and purchases.

Particulars	Profit or loss before tax		Changes in Equity (net of tax)	
	Strengthening	Weakening	Strengthening	Weakening
For the year ended March 31, 2023				
Financial Assets	543	(543)	-	-
Financial Liability	(262)	262	-	-
Total	280	(280)	-	-
For the year ended March 31, 2022				
Financial Assets	466	(466)	-	-
Financial Liability	(228)	228	-	-
Total	238	(238)	-	-

#### B. Interest Rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company exposure to the risk of changes in market interest rates relates primarily to the Company's long-term debt obligations with floating interest rates. The Company manages its interest rate risk by having a balanced portfolio of fixed and variable rate loans and borrowings.

Interest rate risk exposure

Below is the overall exposure of the Company to interest rate risk:

Particulars	As at March 31, 2023	As at March 31, 2022
Variable rate borrowing	-	6,480
Fixed rate borrowing	34,043	54,448
	34,043	60,928

Interest rate sensitivity

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of loans and borrowings. With all other variables held constant, the Company's profit before tax is affected through the impact on floating rate borrowings, as follows:

For the year ended March 31,  
2023

Impact due to increase by 100 basis Points	-
Impact due to decrease by 100 basis Points	-

For the year ended March 31,  
2022

Impact due to increase by 100 basis Points	65
Impact due to decrease by 100 basis Points	(65)

**B: Other Risk**

**Other Price Risk:**

Other price risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market traded price. Other price risk arises from financial assets such as investments in equity instruments. The Company is exposed to price risk arising mainly from investments in equity instruments recognised at FVTOCI. As at 31st March, 2023, the carrying value of such equity instruments recognised at FVTOCI amounts to Rs.379 lakhs (March 31, 2022 Rs.402 lakhs). The details of such investments in equity instruments are given in Note 7(i).

The Company is mainly exposed to change in market rates of its investments in equity instrument recognised at FVTOCI. A sensitivity analysis demonstrating the impact of change in market prices of these instruments from the prices existing as at the reporting date is given below: If the equity instrument prices had been higher/lower by 20% from the market prices existing as at 31st March, 2023, Other Comprehensive Income for the year ended 31st March, 2023 would increase by Rs. 457 lakh (March 31, 2022 Rs. 836 lakh ) and decrease by Rs. 304 lakh (March 31, 2022 Rs. 836 lakh) respectively with a corresponding increase/decrease in Total Equity of the Company as at 31st March, 2023. 20% represents management's assessment of reasonably possible change in equity index prices.

67 Raw Materials and Components Consumed

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	QTY (SDM)	Amount	QTY (SDM)	Amount
Leather	6,34,19,142	4,975	7,03,96,559	5,493
Accessories		4,574		3,876
Total		9,549		9,368

Break-up of Consumption

Raw Materials and Components	For the year ended 31.03.2023		For the year ended 31.03.2022	
	Amount	Percentage	Amount	Percentage
Imported	2,877	30.13%	3,119	33.29%
Indigenous	6,672	69.87%	6,249	66.71%
Total	9,549	100.00%	9,368	100.00%

68 Assets Pledged as Security

The carrying amounts of assets pledged as security for current and non-current borrowings are:

	As at March 31, 2023	As at March 31, 2022
Current assets		
Trade receivables	-	6,432
Cash and cash equivalents	-	853
Loans	-	7,424
Other financial assets	-	3,282
Current Tax Assets (Net)	-	251
Other current assets	-	2,586
Total Current assets pledged as security	-	20,827
Non-Current assets		
Property, plant and equipment	-	36,481
Investments	-	17,189
Leased vehicles	-	419
Total Non-Current assets pledged as security	-	54,090
Total Assets pledged as security*	-	74,917

\*Above figures includes intra group balances prior to elimination.

Refer Note 50 in relation to conversion of Apollo Logisolutions Ltd from Subsidiary Company to

Associate Company.

The Holding Company entered into Share transfer agreement with "Apollo logisolutions Ltd." as on 30th March, 2023, 52,91,893 (No.'s) Equity Shares of Apollo logisolutions Ltd have been transferred to AIL Consultants Private Limited with effect from 30th March, 2023 & 31st March, 2023 for a consideration of Rs.9461.90 Lacs in the form of 94,61,905 Nos of 7.75% Non-Convertible Debentures (NCD's) of Rs.100/- each in AIL Consultant Pvt Ltd.

Due to sale of investment, the Holding Company's investment in Apollo Logisolutions ltd. is 49.39% as on 31.03.2023 (previous year 85.69%). Thus, Apollo Logisolutions Ltd. is consolidated in Apollo Green Energy Limited as an Associate Company in line with IND AS 110.

The amount recoverable of Rs.622.00 Lacs (from M/s. Supriya Pharmaceuticals Limited) was assigned to M/s Samriddhi Mega Structures Limited and the amount was accordingly received from the assignee. However later on the assignment deal could not be matured due to technical reasons and the amount received was refunded back. The management is confident of recovery as per the legal opinion and actions being under taken by the holding company.

#### 61 Corporate Social Responsibility (CSR)

Apollo Logisolutions Limited	For the year ended March 31, 2023	For the year ended March 31, 2022
Gross Amount required to be spent	13	26
Amount spent during the year on:	13	26

The provisions of CSR are applicable to holding company. The holding company contributes to promotion and development of health care facilities.

According to the opinion of the management of the Group the value of realization of Current Liabilities, Current Assets and Loans and Advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance sheet. Balances of assets and liabilities are subject to confirmation.

**[611800] Notes - Revenue**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of revenue [TextBlock]	Textual information (62) [See below]	Textual information (63) [See below]

## Textual information (62)

### Disclosure of revenue [Text Block]

- Revenue recognition:

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

The Company transfers control of a good or service over time and therefore satisfies a performance obligation and recognises revenue over a period of time if one of the following criteria is met:

- the customer simultaneously consumes the benefit of the Company's performance or
- the customer controls the asset as it is being created/enhanced by the Company's performance or
- there is no alternative use of the asset and the Company has either explicit or implicit right of payment considering legal precedents,

In all other cases, performance obligation is considered as satisfied at a point in time.

The revenue is recognised to the extent of transaction price allocated to the performance obligation satisfied. Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring goods or services to a customer excluding amounts collected on behalf of a third party. The Company includes variable consideration as part of transaction price when there is a basis to reasonably estimate the amount of the variable consideration and when it is probable that a significant reversal of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is resolved. Variable consideration is estimated using the expected value method or most likely amount as appropriate in a given circumstance. Payment terms agreed with a customer are as per business practice and the financing component, if significant, is separated from the transaction price and accounted as interest income. Costs to obtain a contract which are incurred regardless of whether the contract was obtained are charged-off in profit or loss immediately in the period in which such costs are incurred. Incremental costs of obtaining a contract, if any, and costs incurred to fulfil a contract are amortised over the period of execution of the contract in proportion to the progress measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

Significant judgments are used in:

- Determining the revenue to be recognised in case of performance obligation satisfied over a period of time; revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation.
- Determining the expected losses, which are recognised in the period in which such losses become probable based on the expected total contract cost as at the reporting date.
- Determining the method to be applied to arrive at the variable consideration requiring an adjustment to the transaction price

- Revenue from operations

Revenue includes adjustments made towards liquidated damages and variation wherever applicable. Escalation and other claims, which are not ascertainable/acknowledged by customers are not taken into account.

- Revenue from sale of manufactured and traded goods including contracts for supply/commissioning of complex plant and equipment is recognised as follows:

Revenue is recognised when the control of the same is transferred to the customer and it is probable that the Company will collect the consideration to which it is entitled for the exchanged goods. Revenue from commissioning of complex plant and equipment is recognised either 'over time' or 'in time' based on an assessment of the transfer of control as per the terms of the contract.

- Revenue from construction/project related activity is recognised as follows:

- Cost plus contracts: Revenue from cost plus contracts is recognised over time and is determined with reference to the extent performance obligations have been satisfied. The amount of transaction price allocated to the performance obligations satisfied represents the recoverable costs incurred during the period plus the margin as agreed with the customer.

- Fixed price contracts: Contract revenue is recognised over time to the extent of performance obligation satisfied and control is transferred

to the customer. Contract revenue is recognised at allocable transaction price which represents the cost of work performed on the contract plus proportionate margin, using the percentage of completion method. Percentage of completion is the proportion of cost of work performed to-date, to the total estimated contract costs.

For contracts where the aggregate of contract cost incurred to date plus recognised profits (or minus recognised losses as the case may be) exceeds the progress billing, the surplus is shown as contract asset and termed as “Due from customers”. For contracts where progress billing exceeds the aggregate of contract costs incurred to-date plus recognised profits (or minus recognised losses, as the case may be), the surplus is shown as contract liability and termed as “Due to customers”. Amounts received before the related work is performed are disclosed in the Balance Sheet as contract liability and termed as “Advances from customer”. The amounts billed on customer for work performed and are unconditionally due for payment i.e. only passage of time is required before payment falls due, are disclosed in the Balance Sheet as trade receivables. The amount of retention money held by the customers pending completion of performance milestone is disclosed as part of contract asset and is reclassified as trade receivables when it becomes due for payment. Impairment loss (termed as provision for foreseeable losses in the financial statements) is recognised in profit or loss to the extent the carrying amount of the contract asset exceeds the remaining amount of consideration that the Company expects to receive towards remaining performance obligations (after deducting the costs that relate directly to fulfill such remaining performance obligations). The Company recognises impairment loss (termed as provision for expected credit loss on contract assets in the financial statements) on account of credit risk in respect of a contract asset using expected credit loss model on similar basis as applicable to trade receivables.

- Revenue from rendering of services is recognised over time as the customer receives the benefit of the Company’s performance and the Company has an enforceable right to payment for services transferred. Unbilled revenue represents value of services performed in accordance with the contract terms but not billed

- Container Freight station services

- Income from cargo handling services is recognised as and when the related services are performed as per the contractual terms agreed with the customers. Revenue from providing services is recognised in the accounting period in which the services are rendered.
- Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of indirect taxes, trade allowances, rebates and amounts collected on behalf of third parties and is not recognised in instances where there is uncertainty with regard to ultimate collection. In such cases revenue is recognised on reasonable certainty of collection.
- Revenue from storage and warehousing is recognised prorata based on the period the container is kept in the Container freight station. However, in case of long standing containers, the revenue is accounted on the accrual basis to the extent, it is not unreasonable to expect ultimate collection.
- In an agency relationship, the commission income / service fee revenue is recorded on a net basis (net of cost incurred) and cost incurred is netted off with the relevant expenses incurred, since these are incurred on behalf of other parties.

- Multimodal transport operations

- Revenue from Export service is recognised on sailing of vessel and revenue from import services is recognised upon rendering of related services.

- Third Party Logistics income

- Third party logistic service charges and management fees are recognized as and when the service is performed as per contractual terms.
- Income from Transportation service are recognised as and when the services are performed as per Contractual terms.
- Reimbursement of cost is netted off with the relevant expenses incurred since the same are incurred on behalf of the customer.

- Other income

- Interest income on investments and loans is accrued on a time basis by reference to the principal outstanding and the effective interest rate including interest on investments classified as fair value through profit or loss or fair value through other comprehensive income. Interest receivable on customer dues is recognised as income in the Statement of Profit and Loss on accrual basis provided there is no uncertainty of realisation.

- Dividend income is accounted in the period in which the right to receive the same is established.

- Government grants, which are revenue in nature and are towards compensation for the qualifying costs incurred by the Company, are recognised as other income/reduced from underlying expenses in profit or loss in the period in which such costs are incurred. Government grants related to an asset are reduced from the cost of an asset until the asset is ready to use and the grant post that is presented as deferred income. Subsequently the grant is recognised as income in profit or loss on a systematic basis over the expected useful life of the related asset. Government grant receivable in the form of duty credit scrips is recognised as other income in the Statement of Profit and Loss in the period in which the application is made to the government authorities and to the extent there is no uncertainty towards its receipt.

- Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.

## Textual information (63)

### Disclosure of revenue [Text Block]

#### A. Revenue recognition:

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

The Company transfers control of a good or service over time and therefore satisfies a performance obligation and recognises revenue over a period of time if one of the following criteria is met:

- the customer simultaneously consumes the benefit of the Company's performance or
- the customer controls the asset as it is being created/enhanced by the Company's performance or
- there is no alternative use of the asset and the Company has either explicit or implicit right of payment considering legal precedents,

In all other cases, performance obligation is considered as satisfied at a point in time.

The revenue is recognised to the extent of transaction price allocated to the performance obligation satisfied. Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring goods or services to a customer excluding amounts

collected on behalf of a third party. The Company includes variable consideration as part of transaction price when there is a basis to reasonably estimate the amount of the variable consideration and when it is probable that a significant reversal of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is resolved. Variable consideration is estimated using the expected value method or most likely amount as appropriate in a given circumstance. Payment terms agreed with a customer are as per business practice and the financing component, if significant, is separated from the transaction price and accounted as interest income.

Costs to obtain a contract which are incurred regardless of whether the contract was obtained are charged-off in profit or loss immediately in the period in which such costs are incurred. Incremental costs of obtaining a contract, if any, and costs incurred to fulfil a contract are amortised over the period of execution of the contract in proportion to the progress measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

Significant judgments are used in:

- Determining the revenue to be recognised in case of performance obligation satisfied over a period of time; revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation.
- Determining the expected losses, which are recognised in the period in which such losses become probable based on the expected total contract cost as at the reporting date.
- Determining the method to be applied to arrive at the variable consideration requiring an adjustment to the transaction price

(i) Revenue from operations

Revenue includes adjustments made towards liquidated damages and variation wherever applicable. Escalation and other claims, which are not ascertainable/acknowledged by customers are not taken into account.

A. Revenue from sale of manufactured and traded goods including contracts for supply/commissioning of complex plant and equipment is recognised as follows:

Revenue is recognised when the control of the same is transferred to the customer and it is probable that the Company will collect the consideration to which it is entitled for the exchanged goods. Revenue from commissioning of complex plant and equipment is recognised either 'over time' or 'in time' based on an assessment of the transfer of control as per the terms of the contract.

B. Revenue from construction/project related activity is recognised as follows:

- **Cost plus contracts:** Revenue from cost plus contracts is recognised over time and is determined with reference to the extent performance obligations have been satisfied. The amount of transaction price allocated to the performance obligations satisfied represents the recoverable costs incurred during the period plus the margin as agreed with the customer.

- **Fixed price contracts:** Contract revenue is recognised over time to the extent of performance obligation satisfied and control is transferred to the customer. Contract revenue is recognised at allocable transaction price which represents the cost of work performed on the contract plus proportionate margin, using the percentage of completion method. Percentage of completion is the proportion of cost of work performed to-date, to the total estimated contract costs.

For contracts where the aggregate of contract cost incurred to date plus recognised profits (or minus recognised losses as the case may be) exceeds the progress billing, the surplus is shown as contract asset and termed as "Due from customers". For contracts where progress billing exceeds the aggregate of contract costs incurred to-date plus recognised profits (or minus recognised losses, as the case may be), the surplus is shown as contract liability and termed as "Due to customers". Amounts received before the related work is performed are disclosed in the Balance Sheet as contract liability and termed as "Advances from customer". The amounts billed on customer for work performed and are unconditionally due for payment i.e. only passage of time is required before payment falls due, are disclosed in the Balance Sheet as trade receivables. The amount of retention money held by the customers pending completion of performance milestone is disclosed as part of contract asset and is reclassified as trade receivables when it becomes due for payment. Impairment loss (termed as provision for foreseeable losses in the financial statements) is recognised in profit or loss to the extent the carrying amount of the contract asset exceeds the remaining amount of consideration that the Company expects to receive towards remaining performance obligations (after deducting the costs that relate directly to fulfill such remaining performance obligations). The Company recognises impairment loss (termed as provision for expected credit loss on contract assets in the financial statements) on account of credit risk in respect of a contract asset using expected credit loss model on similar basis as applicable to trade receivables.

C. Revenue from rendering of services is recognised over time as the customer receives the benefit of the Company's performance and the Company has an enforceable right to payment for services transferred. Unbilled revenue represents value of services performed in accordance with the contract terms but not billed

D. Container Freight station services

- Income from cargo handling services is recognised as and when the related services are performed as per the contractual terms agreed with the customers. Revenue from providing services is recognised in the accounting period in which the services are rendered.

- Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of indirect taxes, trade allowances, rebates and amounts collected on behalf of third parties and is not recognised in instances where there is uncertainty with regard to ultimate collection. In such cases revenue is recognised on reasonable certainty of collection.

- Revenue from storage and warehousing is recognised prorata based on the period the container is kept in the Container freight station.

However, in case of long standing containers, the revenue is accounted on the accrual basis to the extent, it is not unreasonable to expect

ultimate collection.

· In an agency relationship, the commission income / service fee revenue is recorded on a net basis (net of cost incurred) and cost incurred is netted off with the relevant expenses incurred, since these are incurred on behalf of other parties.

#### E. Multimodal transport operations

· Revenue from Export service is recognised on sailing of vessel and revenue from import services is recognised upon rendering of related services.

#### F. Third Party Logistics income

· Third party logistic service charges and management fees are recognized as and when the service is performed as per contractual terms.

· Income from Transportation service are recognised as and when the services are performed as per Contractual terms.

· Reimbursement of cost is netted off with the relevant expenses incurred since the same are incurred on behalf of the customer.

#### (ii) Other income

· Interest income on investments and loans is accrued on a time basis by reference to the principal outstanding and the effective interest rate including interest on investments classified as fair value through profit or loss or fair value through other comprehensive income. Interest receivable on customer dues is recognised as income in the Statement of Profit and Loss on accrual basis provided there is no uncertainty of realisation.

· Dividend income is accounted in the period in which the right to receive the same is established.

· Government grants, which are revenue in nature and are towards compensation for the qualifying costs incurred by the Company, are recognised as other income/reduced from underlying expenses in profit or loss in the period in which such costs are incurred. Government grants related to an asset are reduced from the cost of an asset until the asset is ready to use and the grant post that is presented as deferred income. Subsequently the grant is recognised as income in profit or loss on a systematic basis over the expected useful life of the related asset. Government grant receivable in the form of duty credit scrips is recognised as other income in the Statement of Profit and Loss in the period in which the application is made to the government authorities and to the extent there is no uncertainty towards its receipt.

· Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.

### [612400] Notes - Service concession arrangements

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

**[612000] Notes - Construction contracts**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

**[612600] Notes - Employee benefits**

**Disclosure of sensitivity analysis for actuarial assumptions [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Actuarial assumptions [Member]		Actuarial assumption of discount rates [Member]	
Actuarial assumptions [Axis]				
Defined benefit plans categories [Axis]	1		1	
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Description of type of plan	Refer to child member	Refer to child member	Gratuity	Gratuity
Percentage of reasonably possible increase in actuarial assumption	1.00%	2.00%	0.50%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	0	18	-19	-401
Percentage of reasonably possible decrease in actuarial assumption	1.00%	2.00%	0.50%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	1	24	20	425

**Disclosure of sensitivity analysis for actuarial assumptions [Table]**

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	Actuarial assumption of expected rates of salary increases [Member]	
Actuarial assumptions [Axis]		
Defined benefit plans categories [Axis]	1	
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]		
Disclosure of sensitivity analysis for actuarial assumptions [Line items]		
Description of type of plan	Gratuity	Gratuity
Percentage of reasonably possible increase in actuarial assumption	0.50%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	19	419
Percentage of reasonably possible decrease in actuarial assumption	0.50%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	-19	-401

**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	1	
Defined benefit plans categories [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	750	7,063
Plan assets, at fair value	290	2,984
Net surplus (deficit) in plan	-460	-4,079
Actuarial assumption of discount rates	7.00%	7.00%
Actuarial assumption of expected rates of salary increases	8.00%	8.00%

**Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Net defined benefit liability (assets) [Member]			Present value of defined benefit obligation [Member]
Net defined benefit liability (assets) [Axis]	1			1
Defined benefit plans categories [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	61	554		61
Interest expense (income), net defined benefit liability (assets)	49	462		49
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	20	215		0
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-24	399		-24
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-4	614		-24
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	0	33		
Total contributions to plan, net defined benefit liability (assets)	0	33		
Payments from plan, net defined benefit liability (assets)	0	10		19
Increase (decrease) through other changes, net defined benefit liability (assets)	-3,733	0		-6,428
Total increase (decrease) in net defined benefit liability (assets)	-3,619	359		-6,313
Net defined benefit liability (assets) at end of period	460	4,079	3,720	750

**Disclosure of net defined benefit liability (assets) [Table]**

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1		1	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity		Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	554		0	0
Interest expense (income), net defined benefit liability (assets)	462		0	0
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	0		-20	-215
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	393		0	-6
Total loss (gain) on remeasurement, net defined benefit liability (assets)	393		-20	-221
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	0		0	-33
Total contributions to plan, net defined benefit liability (assets)	0		0	-33
Payments from plan, net defined benefit liability (assets)	356		19	346
Increase (decrease) through other changes, net defined benefit liability (assets)	0		-2,695	0
Total increase (decrease) in net defined benefit liability (assets)	267		-2,694	-92
Net defined benefit liability (assets) at end of period	7,063	6,796	290	2,984

**Disclosure of net defined benefit liability (assets) [Table]**

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Plan assets [Member]
Defined benefit plans categories [Axis]	1
	31/03/2021
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	3,076

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits [TextBlock]	Textual information (64) [See below]	Textual information (65) [See below]
Disclosure of defined benefit plans [TextBlock]	Textual information (66) [See below]	Textual information (67) [See below]
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		
Disclosure of sensitivity analysis for actuarial assumptions [TextBlock]		

## Textual information (64)

### Disclosure of employee benefits [Text Block]

	As at March 31, 2023	As at March 31, 2022
55 Employee benefits Expenses		
(A) Defined Contribution Plans		
During the year, the Company has recognized the following amounts in the Statement of Profit and Loss :		-
Employers' Contribution to Provident Fund and Employee State Insurance	166	345
(B) Defined benefit plans		
a) Gratuity payable to employees	460	624
b) Compensated absences for Employees	115	0
i) Actuarial Assumptions		
Discount rate (per annum)	7%	7%
Rate of increase in Salary	8%	8%
Expected average remaining working lives of employees (years)	58	58
Mortality rates inclusive of provision for disability	100% of IALM (2012 - 14)	100% of IALM (2012 - 14)
Attrition at Ages		
Up to 30 Years	3%	3%
From 31 to 44 years	5%	5%
Above 44 years	1%	1%

ii) Changes in the present value of defined benefit obligation

Present value of obligation at the beginning of the year	683	6,796
Interest cost	49	462
Past service cost	-	-
Current service cost	61	554
Curtailments	-	-
Settlements	-	-
Benefits paid	(19)	(356)
Actuarial (gain)/ loss on obligations	(24)	(393)
Present value of obligation at the end of the year*	750	7,063

\*Included in provision for employee benefits

iii) Expense recognized in the Statement of Profit and Loss

Current service cost	61	185
Past service cost	-	2
Interest cost	28	88
Actuarial (gain) / loss on obligations	-	1
Total expenses recognized in the Statement Profit and Loss*	89	275

iv) Change in Fair Value of Plan Assets during the year

Plan assets at the beginning of the year	289	3,076
Expected Return on Plan Assets	20	215

FMC Charges	-	-
Employer's Contribution	-	33
Amount received from Trust	-	-
Benefits Paid	(19)	(345)
Actuarial Gain/(Loss) on Assets	(0)	6
Plan assets at the end of the year	290	2,984

As at  
March 31, 2023

As at  
March 31, 2022

v) Remeasurements recognized in other comprehensive income/(expense)

Actuarial (gain) / loss on obligations	23	482
Actuarial gain on asset	-	1

vi) Expected contribution to the fund in the next year

Gratuity	-	-
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vii) A quantitative sensitivity analysis for significant assumption is shown below:

Impact on defined benefit obligation

Discount rate

0.5% increase (1% for 31st March 2022)	(19)	(401)
0.5% decrease (1% for 31st March 2022)	20	425

Rate of increase in salary

0.5% increase (1% for 31st March 2022)	19	419
0.5% decrease (1% for 31st March 2022)	(19)	(401)

viii) Maturity profile of defined benefit obligation

Year

0 to 1 year	156	1,437
1 to 2 year	81	165
2 to 3 year	11	766
3 to 4 year	21	156
4 to 5 year	283	238
5 to 6 year	6	3,128
6 Year onwards	192	0

## Textual information (65)

## Disclosure of employee benefits [Text Block]

	As at March 31, 2023	As at March 31, 2022
55 Employee benefits Expenses		
(A) Defined Contribution Plans		
During the year, the Company has recognized the following amounts in the Statement of Profit and Loss :		-
Employers' Contribution to Provident Fund and Employee State Insurance	166	345
(B) Defined benefit plans		
a) Gratuity payable to employees	460	624
b) Compensated absences for Employees	115	0
i) Actuarial Assumptions		
Discount rate (per annum)	7%	7%
Rate of increase in Salary	8%	8%
Expected average remaining working lives of employees (years)	58	58
Mortality rates inclusive of provision for disability	100% of IALM (2012 - 14)	100% of IALM (2012 - 14)
Attrition at Ages		
Up to 30 Years	3%	3%
From 31 to 44 years	5%	5%
Above 44 years	1%	1%

ii) Changes in the present value of defined benefit obligation

Present value of obligation at the beginning of the year	683	6,796
Interest cost	49	462
Past service cost	-	-
Current service cost	61	554
Curtailements	-	-
Settlements	-	-
Benefits paid	(19)	(356)
Actuarial (gain)/ loss on obligations	(24)	(393)
Present value of obligation at the end of the year*	750	7,063

\*Included in provision for employee benefits

iii) Expense recognized in the Statement of Profit and Loss

Current service cost	61	185
Past service cost	-	2
Interest cost	28	88
Actuarial (gain) / loss on obligations	-	1
Total expenses recognized in the Statement Profit and Loss*	89	275

iv) Change in Fair Value of Plan Assets during the year

Plan assets at the beginning of the year	289	3,076
Expected Return on Plan Assets	20	215

FMC Charges	-	-
Employer's Contribution	-	33
Amount received from Trust	-	-
Benefits Paid	(19)	(345)
Actuarial Gain/(Loss) on Assets	(0)	6
Plan assets at the end of the year	290	2,984

As at  
March 31, 2023

As at  
March 31, 2022

v) Remeasurements recognized in other comprehensive income/(expense)

Actuarial (gain) / loss on obligations	23	482
Actuarial gain on asset	-	1

vi) Expected contribution to the fund in the next year

Gratuity	-	-
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vii) A quantitative sensitivity analysis for significant assumption is shown below:

Impact on defined benefit obligation

Discount rate

0.5% increase (1% for 31st March 2022)	(19)	(401)
0.5% decrease (1% for 31st March 2022)	20	425

Rate of increase in salary

0.5% increase (1% for 31st March 2022)	19	419
0.5% decrease (1% for 31st March 2022)	(19)	(401)

viii) Maturity profile of defined benefit obligation

Year

0 to 1 year	156	1,437
1 to 2 year	81	165
2 to 3 year	11	766
3 to 4 year	21	156
4 to 5 year	283	238
5 to 6 year	6	3,128
6 Year onwards	192	0

## Textual information (66)

### Disclosure of defined benefit plans [Text Block]

	As at March 31, 2023	As at March 31, 2022
55 Employee benefits Expenses		
(A) Defined Contribution Plans		
During the year, the Company has recognized the following amounts in the Statement of Profit and Loss :		-
Employers' Contribution to Provident Fund and Employee State Insurance	166	345
(B) Defined benefit plans		
a) Gratuity payable to employees	460	624
b) Compensated absences for Employees	115	0
i) Actuarial Assumptions		
Discount rate (per annum)	7%	7%
Rate of increase in Salary	8%	8%
Expected average remaining working lives of employees (years)	58	58
Mortality rates inclusive of provision for disability	100% of IALM (2012 - 14)	100% of IALM (2012 - 14)
Attrition at Ages		
Up to 30 Years	3%	3%
From 31 to 44 years	5%	5%
Above 44 years	1%	1%

ii) Changes in the present value of defined benefit obligation

Present value of obligation at the beginning of the year	683	6,796
Interest cost	49	462
Past service cost	-	-
Current service cost	61	554
Curtailments	-	-
Settlements	-	-
Benefits paid	(19)	(356)
Actuarial (gain)/ loss on obligations	(24)	(393)
Present value of obligation at the end of the year*	750	7,063

\*Included in provision for employee benefits

iii) Expense recognized in the Statement of Profit and Loss

Current service cost	61	185
Past service cost	-	2
Interest cost	28	88
Actuarial (gain) / loss on obligations	-	1
Total expenses recognized in the Statement Profit and Loss*	89	275

iv) Change in Fair Value of Plan Assets during the year

Plan assets at the beginning of the year	289	3,076
Expected Return on Plan Assets	20	215

FMC Charges	-	-
Employer's Contribution	-	33
Amount received from Trust	-	-
Benefits Paid	(19)	(345)
Actuarial Gain/(Loss) on Assets	(0)	6
Plan assets at the end of the year	290	2,984

As at  
March 31, 2023

As at  
March 31, 2022

v) Remeasurements recognized in other comprehensive income/(expense)

Actuarial (gain) / loss on obligations	23	482
Actuarial gain on asset	-	1

vi) Expected contribution to the fund in the next year

Gratuity	-	-
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vii) A quantitative sensitivity analysis for significant assumption is shown below:

Impact on defined benefit obligation

Discount rate

0.5% increase (1% for 31st March 2022)	(19)	(401)
0.5% decrease (1% for 31st March 2022)	20	425

Rate of increase in salary		
0.5% increase (1% for 31st March 2022)	19	419
0.5% decrease (1% for 31st March 2022)	(19)	(401)
viii) Maturity profile of defined benefit obligation		
Year		
0 to 1 year	156	1,437
1 to 2 year	81	165
2 to 3 year	11	766
3 to 4 year	21	156
4 to 5 year	283	238
5 to 6 year	6	3,128
6 Year onwards	192	0

## Textual information (67)

### Disclosure of defined benefit plans [Text Block]

	As at March 31, 2023	As at March 31, 2022
55 Employee benefits Expenses		
(A) Defined Contribution Plans		
During the year, the Company has recognized the following amounts in the Statement of Profit and Loss :		-
Employers' Contribution to Provident Fund and Employee State Insurance	166	345
(B) Defined benefit plans		
a) Gratuity payable to employees	460	624
b) Compensated absences for Employees	115	0
i) Actuarial Assumptions		
Discount rate (per annum)	7%	7%
Rate of increase in Salary	8%	8%
Expected average remaining working lives of employees (years)	58	58
Mortality rates inclusive of provision for disability	100% of IALM (2012 - 14)	100% of IALM (2012 - 14)
Attrition at Ages		
Up to 30 Years	3%	3%
From 31 to 44 years	5%	5%
Above 44 years	1%	1%

ii) Changes in the present value of defined benefit obligation

Present value of obligation at the beginning of the year	683	6,796
Interest cost	49	462
Past service cost	-	-
Current service cost	61	554
Curtailments	-	-
Settlements	-	-
Benefits paid	(19)	(356)
Actuarial (gain)/ loss on obligations	(24)	(393)
Present value of obligation at the end of the year*	750	7,063

\*Included in provision for employee benefits

iii) Expense recognized in the Statement of Profit and Loss

Current service cost	61	185
Past service cost	-	2
Interest cost	28	88
Actuarial (gain) / loss on obligations	-	1
Total expenses recognized in the Statement Profit and Loss*	89	275

iv) Change in Fair Value of Plan Assets during the year

Plan assets at the beginning of the year	289	3,076
Expected Return on Plan Assets	20	215

FMC Charges	-	-
Employer's Contribution	-	33
Amount received from Trust	-	-
Benefits Paid	(19)	(345)
Actuarial Gain/(Loss) on Assets	(0)	6
Plan assets at the end of the year	290	2,984

As at  
March 31, 2023

As at  
March 31, 2022

v) Remeasurements recognized in other comprehensive income/(expense)

Actuarial (gain) / loss on obligations	23	482
Actuarial gain on asset	-	1

vi) Expected contribution to the fund in the next year

Gratuity	-	-
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vii) A quantitative sensitivity analysis for significant assumption is shown below:

Impact on defined benefit obligation

Discount rate

0.5% increase (1% for 31st March 2022)	(19)	(401)
0.5% decrease (1% for 31st March 2022)	20	425

Rate of increase in salary

0.5% increase (1% for 31st March 2022)	19	419
0.5% decrease (1% for 31st March 2022)	(19)	(401)

viii) Maturity profile of defined benefit obligation

Year

0 to 1 year	156	1,437
1 to 2 year	81	165
2 to 3 year	11	766
3 to 4 year	21	156
4 to 5 year	283	238
5 to 6 year	6	3,128
6 Year onwards	192	0

**[612800] Notes - Borrowing costs**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

**[612200] Notes - Leases****Disclosure of finance lease and operating lease by lessor [Table]**

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of finance lease and operating lease by lessor [Abstract]				
Disclosure of finance lease and operating lease by lessor [Line items]				
Minimum finance lease payments receivable at present value	0	0	0	0
Minimum lease payments receivable under non-cancellable operating lease	55	49	65	44

**Disclosure of finance lease and operating lease by lessor [Table]**

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2023	31/03/2022
Disclosure of finance lease and operating lease by lessor [Abstract]		
Disclosure of finance lease and operating lease by lessor [Line items]		
Minimum finance lease payments receivable at present value	0	0
Minimum lease payments receivable under non-cancellable operating lease	0	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases [TextBlock]	Textual information (68) [See below]	Textual information (69) [See below]
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

## Textual information (68)

### Disclosure of leases [Text Block]

#### 60 Leases where group is a lessee

For the purpose of IND AS 116 Group has followed Modified Approach-II, prospectively, except for short-term leases and leases of low-value assets and due to because of prescribed approach the company has measured ROU and Lease liability at the same amount at the time of initial recognition. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

The group has entered into rent agreements as a lessee for premises, which are in the nature of short-term leases having Lock-in period of less than 12 months. These leases has been accounted for applying Paragraph 6 of Ind AS 116

#### 60.1 Changes in the Lease liabilities

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Opening Balance	2,231	1,257
Additions	264	1,895
Deletion	682	-
Accretion of interest		148
Payments	129	(1,066)
Adjustments*	1,535	
Closing Balance	149	2,231

\*Due to sale of Investment in Apollo Logisolutions Ltd

60.2 Break-up of current and non-current lease liabilities

Particulars	31-Mar-23	31-Mar-22
Current Lease Liabilities	82	231
Non-current Lease Liabilities	466	2,000
Total	548	2,231

60.3 Amounts recognised in statement of Profit and Loss account

Particulars	31-Mar-23	31-Mar-22
Interest on Lease Liabilities	-	148
Depreciation on Right-of-use asset	163	620
Short term and Low-value leases expensed	363	234
Accumulated Depreciation on disposals	392	-
Total	135	1,001

The holding company has given office spaces on lease. The lease arrangements, are renewable on a periodic basis and for most of the leases extend up to a maximum of 5 years from their respective dates of

inception and relates to rented premises. Some of these lease agreements have price escalation clauses and all other leases are cancellable.

Obligations on long-term, non-cancellable operating leases:

The lease rentals received during the year is as under

	For the year ended March 31, 2023	For the year ended March 31, 2022
Lease rentals recognized during the year	45	49

The obligations on long-term, non-cancellable operating leases receivable as per the rentals stated in the respective agreements are as follows:

	For the year ended March 31, 2023	For the year ended March 31, 2022
Future minimum lease receivable		
- Not later than one year	55	49
- Later than one year and not later than five years	65	44
- Later than five years	-	-
	120	93

## Textual information (69)

### Disclosure of leases [Text Block]

#### 60 Leases where group is a lessee

For the purpose of IND AS 116 Group has followed Modified Approach-II, prospectively, except for short-term leases and leases of low-value assets and due to because of prescribed approach the company has measured ROU and Lease liability at the same amount at the time of initial recognition. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

The group has entered into rent agreements as a lessee for premises, which are in the nature of short-term leases having Lock-in period of less than 12 months. These leases has been accounted for applying Paragraph 6 of Ind AS 116

#### 60.1 Changes in the Lease liabilities

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Opening Balance	2,231	1,257
Additions	264	1,895
Deletion	682	-
Accretion of interest		148
Payments	129	(1,066)
Adjustments*	1,535	
Closing Balance	149	2,231

\*Due to sale of Investment in Apollo Logisolutions Ltd

## 60.2 Break-up of current and non-current lease liabilities

Particulars	31-Mar-23	31-Mar-22
Current Lease Liabilities	82	231
Non-current Lease Liabilities	466	2,000
Total	548	2,231

## 60.3 Amounts recognised in statement of Profit and Loss account

Particulars	31-Mar-23	31-Mar-22
Interest on Lease Liabilities	-	148
Depreciation on Right-of-use asset	163	620
Short term and Low-value leases expensed	363	234
Accumulated Depreciation on disposals	392	-
Total	135	1,001

The holding company has given office spaces on lease. The lease arrangements, are renewable on a periodic basis and for most of the leases extend up to a maximum of 5 years from their respective dates of

inception and relates to rented premises. Some of these lease agreements have price escalation clauses and all other leases are cancellable.

Obligations on long-term, non-cancellable operating leases:

The lease rentals received during the year is as under

	For the year ended March 31, 2023	For the year ended March 31, 2022
Lease rentals recognized during the year	45	49

The obligations on long-term, non-cancellable operating leases receivable as per the rentals stated in the respective agreements are as follows:

Future minimum lease receivable	For the year ended March 31, 2023	For the year ended March 31, 2022
- Not later than one year	55	49
- Later than one year and not later than five years	65	44
- Later than five years	-	-
	120	93

### [612300] Notes - Transactions involving legal form of lease

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

**[613100] Notes - Effects of changes in foreign exchange rates**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of functional currency	INR	
Description of presentation currency	INR	

**[500100] Notes - Subclassification and notes on income and expenses**

**Miscellaneous other operating revenues [Table]**

..(1)

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

<b>Miscellaneous other operating revenues [Axis]</b>	<b>1</b>	
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	986	876
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Export Benefits	Export Benefits
Miscellaneous other operating revenues	986	876

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (70) [See below]	Textual information (71) [See below]
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	58,446	37,250
Revenue from sale of services	15,908	42,910
Other operating revenues	986	876
Other operating revenues	986	876
Total revenue from operations other than finance company	75,340	81,036
Total revenue from operations	75,340	81,036
Disclosure of other operating revenues [Abstract]		
Disclosure of notes on other operating revenues explanatory [TextBlock]	Textual information (72) [See below]	Textual information (73) [See below]
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	986	876
Total other operating revenues	986	876
Total other operating revenues	986	876
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	986	876
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (74) [See below]	Textual information (75) [See below]
Interest income [Abstract]		
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	160	246
Total interest income on non-current investments	160	246
Total interest income	160	246
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	32	34
Total dividend income non-current investments	32	34
Total dividend income	32	34
Rental income on investment property [Abstract]		
Rental income on investment property, non-current	107	98
Total rental income on investment property	107	98
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	0	800
Total net gain/loss on foreign currency fluctuations treated as other income	0	800
Miscellaneous other non-operating income	3,445	3,028
Total other non-operating income	3,445	3,828
Total other income	3,744	4,206
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (76) [See below]	Textual information (77) [See below]
Interest expense [Abstract]		
Interest expense borrowings	1,905	7,569
Interest lease financing	47	148
Other interest charges	764	270
Total interest expense	2,716	7,987
Total finance costs	2,716	7,987
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (78) [See below]	Textual information (79) [See below]
Salaries and wages	5,335	8,638
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	174	359
Total contribution to provident and other funds	174	359
Gratuity	0	127

Staff welfare expense	148	253
Total employee benefit expense	5,657	9,377
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (80) [See below]	Textual information (81) [See below]
Depreciation expense	602	3,405
Amortisation expense	2	5
Total depreciation, depletion and amortisation expense	604	3,410
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (82) [See below]	Textual information (83) [See below]
Consumption of stores and spare parts	0	0
Power and fuel	127	451
Rent	407	1,614
Repairs to building	206	247
Repairs to machinery	28	215
Insurance	24	318
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	122	199
Total rates and taxes excluding taxes on income	122	199
Telephone postage	92	184
Printing stationery	29	111
Travelling conveyance	1,015	1,174
Legal professional charges	897	1,194
Vehicle running expenses	0	1,536
Safety security expenses	0	109
Directors sitting fees	15	29
Bank charges	621	870
Advertising promotional expenses	208	248
Commission paid other selling agents	329	2,300
Cost repairs maintenance other assets	156	632
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	48	46
Total payments to auditor	48	46
CSR expenditure	13	26
Miscellaneous expenses	(A) 31,410	(B) 28,114
Total other expenses	35,747	39,617
Current tax [Abstract]		
Current tax pertaining to previous years	691	327
Current tax pertaining to current year	0	1
Total current tax	691	328

### Footnotes

(A) Project Supplies and Expenses 24221 Design & Inspection78 Erection & Commissioning0 Fabrication Charges5484 Freight, Insurance & Clearing & Forwarding657 Miscellaneous Exps54 Contractual staff cost- Direct0 Cargo handling, clearance and other charges0 Yard maintenance expenses0 Multimodal and transport related operational expenses (net)0 Customs house agent operation expenses0 Container freight station operation expenses0 Warehouse operation expenses0 Transportation operation expenses0 Brokerage and commission0 Operation & Maintenance Charges0 Custom Staff Cost0 Rail freight charges0 Rake Lease charges0 Service Cost0 Contractual staff cost0 Bad Debts0 Loss on foreign currency transactions and translation185 Provision for SEIS income written off0 Expected Credit Loss on financial assets0 Debit balance written off0 Loss on sale of assets written off0 Provision for Diminution in Investment16 Miscellaneous Expenses715

(B) Project Supplies and Expenses 1073 Design & Inspection90 Erection & Commissioning2788 Fabrication Charges4996 Freight, Insurance & Clearing & Forwarding369 Miscellaneous Exps12 Contractual staff cost- Direct3409 Cargo handling, clearance and other charges369 Yard maintenance expenses171 Multimodal and transport related operational expenses (net)2892 Customs house agent operation expenses71 Container freight station operation expenses1784 Warehouse operation expenses28 Transportation operation expenses5177 Brokerage and commission206 Operation & Maintenance Charges0 Custom Staff Cost0 Rail freight charges1555 Rake Lease charges204 Service Cost1 Contractual staff cost609 Bad Debts230 Loss on foreign currency transactions and translation10 Provision for SEIS income written off662 Expected Credit Loss on financial assets598 Debit balance written off293 Loss on sale of assets written off152 Provision for Diminution in Investment0 Miscellaneous Expenses366

## Textual information (70)

**Disclosure of notes on revenue from operations explanatory [Text Block]**

38	Revenue from operations		
	Traded Goods	25,706	18,300
	Project supplies and services	28,776	10,354
	Finished Goods	19,871	18,902
	Export Benefits	986	876
	Survey Income	-	2
	Technical consultancy	-	68
	Application Maintainace & Support	-	16
	Container Freight Station	-	13,038
	Multimodal transport operations	-	3,532
	Warehousing	-	322
	Third party logistic income	-	7,647
	Third party logistic income	-	2,154
	Income from rail transport operation	-	4,817
	Vehicle hire charges	-	478
	Other operating revenue		
	Income from container usage	-	196
	Auction sales	-	329
	Scrap sales	-	7
		75,340	81,036



## Textual information (71)

**Disclosure of notes on revenue from operations explanatory [Text Block]**

38	Revenue from operations		
	Traded Goods	25,706	18,300
	Project supplies and services	28,776	10,354
	Finished Goods	19,871	18,902
	Export Benefits	986	876
	Survey Income	-	2
	Technical consultancy	-	68
	Application Maintainace & Support	-	16
	Container Freight Station	-	13,038
	Multimodal transport operations	-	3,532
	Warehousing	-	322
	Third party logistic income	-	7,647
	Third party logistic income	-	2,154
	Income from rail transport operation	-	4,817
	Vehicle hire charges	-	478
	Other operating revenue		
	Income from container usage	-	196
	Auction sales	-	329
	Scrap sales	-	7
		75,340	81,036



## Textual information (72)

## Disclosure of notes on other operating revenues explanatory [Text Block]

38	Revenue from operations		
	Traded Goods	25,706	18,300
	Project supplies and services	28,776	10,354
	Finished Goods	19,871	18,902
	Export Benefits	986	876
	Survey Income	-	2
	Technical consultancy	-	68
	Application Maintainace & Support	-	16
	Container Freight Station	-	13,038
	Multimodal transport operations	-	3,532
	Warehousing	-	322
	Third party logistic income	-	7,647
	Third party logistic income	-	2,154
	Income from rail transport operation	-	4,817
	Vehicle hire charges	-	478
	Other operating revenue		
	Income from container usage	-	196
	Auction sales	-	329
	Scrap sales	-	7
		75,340	81,036



## Textual information (73)

## Disclosure of notes on other operating revenues explanatory [Text Block]

38	Revenue from operations		
	Traded Goods	25,706	18,300
	Project supplies and services	28,776	10,354
	Finished Goods	19,871	18,902
	Export Benefits	986	876
	Survey Income	-	2
	Technical consultancy	-	68
	Application Maintainace & Support	-	16
	Container Freight Station	-	13,038
	Multimodal transport operations	-	3,532
	Warehousing	-	322
	Third party logistic income	-	7,647
	Third party logistic income	-	2,154
	Income from rail transport operation	-	4,817
	Vehicle hire charges	-	478
	Other operating revenue		
	Income from container usage	-	196
	Auction sales	-	329
	Scrap sales	-	7
		75,340	81,036

## Textual information (74)

### Disclosure of notes on other income explanatory [Text Block]

39 Other income

Liability written back	-	1,005
Interest Income	160	246
Rental Income	107	98
Gain on fair valuation of investment	-	18
Dividend Income	32	34
Net gain or loss on foreign currency transaction/translation	-	800
Profit on sale of Subsidiary	2,529	932
Gain on sale/disposal of fixed assets	6	54
Miscellaneous Income	911	80
Gain on disposal of investment property	-	939
Total	3,745	4,206

## Textual information (75)

## Disclosure of notes on other income explanatory [Text Block]

## 39 Other income

Liability written back	-	1,005
Interest Income	160	246
Rental Income	107	98
Gain on fair valuation of investment	-	18
Dividend Income	32	34
Net gain or loss on foreign currency transaction/translation	-	800
Profit on sale of Subsidiary	2,529	932
Gain on sale/disposal of fixed assets	6	54
Miscellaneous Income	911	80
Gain on disposal of investment property	-	939
Total	3,745	4,206

## Textual information (76)

### Disclosure of notes on finance cost explanatory [Text Block]

	For the year ended March 31, 2023	For the year ended March 31, 2022
45 Finance costs		
Interest on borrowing	1,905	7,569
Other -Lease	47	148
Others	764	163
Interest on payment of income tax	-	107
Total	2,716	7,987

## Textual information (77)

### Disclosure of notes on finance cost explanatory [Text Block]

	For the year ended March 31, 2023	For the year ended March 31, 2022
45 Finance costs		
Interest on borrowing	1,905	7,569
Other -Lease	47	148
Others	764	163
Interest on payment of income tax	-	107
Total	2,716	7,987

## Textual information (78)

### Disclosure of notes on employee benefit expense explanatory [Text Block]

44 Employee benefits expenses

Salaries and wages	4,814	4,619
Employee ESI/PF Contribution	174	169
Staff welfare expense	148	253
Salaries, wages, bonus and other allowances	522	4,020
Contribution to Provident Fund and ESI	-	190
Gratuity and compensated absences expenses (Refer Note 55)	-	127
Total	5,657	9,377

## Textual information (79)

### Disclosure of notes on employee benefit expense explanatory [Text Block]

44 Employee benefits expenses

Salaries and wages	4,814	4,619
Employee ESI/PF Contribution	174	169
Staff welfare expense	148	253
Salaries, wages, bonus and other allowances	522	4,020
Contribution to Provident Fund and ESI	-	190
Gratuity and compensated absences expenses (Refer Note 55)	-	127
Total	5,657	9,377

## Textual information (80)

### Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

46 Depreciation

Depreciation on Right-of-use asset (Refer Note 5)	163	518
Depreciation on Intangible assets (Refer Note 7)	2	5
Depreciation on Property, plant and equipment (Refer Note 3)	386	2,778
Depreciation on Investment property (Refer Note 6)	115	110
	667	3,410

## Textual information (81)

### Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

46 Depreciation

Depreciation on Right-of-use asset (Refer Note 5)	163	518
Depreciation on Intangible assets (Refer Note 7)	2	5
Depreciation on Property, plant and equipment (Refer Note 3)	386	2,778
Depreciation on Investment property (Refer Note 6)	115	110
	667	3,410

## Textual information (82)

## Disclosure of notes on other expenses explanatory [Text Block]

## 43 Work bills, project supplies &amp; expenses

Project Supplies and Expenses	24,221	1,073
Design & Inspection	78	90
Erection & Commissioning	-	2,788
Fabrication Charges	5,484	4,996
Freight, Insurance & Clearing & Forwarding	657	369
Miscellaneous Exps	54	12
Total	30,494	9,328

## Operational expenses (Refer Note 50)

Vehicle hire charges	-	205
Vehicle running and maintenance	-	1,331
Contractual staff cost- Direct	-	3,409
Cargo handling, clearance and other charges	-	369
Yard maintenance expenses	-	171
Multimodal and transport related operational expenses (net)	-	2,892
Insurance - Vehicles and equipments	-	69
Rent	-	1,310
Repairs and maintenance- Plant and equipment	-	163

Rates and taxes	-	62
Customs house agent operation expenses	-	71
Container freight station operation expenses	-	1,784
Warehouse operation expenses	-	28
Transportation operation expenses	-	5,177
Brokerage and commission	-	206
Power and fuel	-	105
Rail freight charges	-	1,555
Rake Lease charges	-	204
Service Cost	-	1
Total	-	19,112

47 Other expenses

Rent	407	304
Payment to Auditor's	48	46
Commission	329	2,300
Contractual staff cost	-	609
Bad Debts	-	230
Legal and professional expenses	897	1,194
Bank Charges	621	870
Rates & taxes	122	137

Insurance	24	249
Directors Sitting fee	15	29
Power and fuel	127	346
Loss on foreign currency transactions and translation	185	10
Provision for SEIS income written off	-	662
Travelling and conveyance	1,015	1,174
Communication	92	184
Printing and stationery	29	111
Business promotion	208	248
Expected Credit Loss on financial assets	-	598
Contribution to CSR Activities	13	26
Debit balance written off	-	293
Security charges	-	109
Loss on sale of assets written off	-	152
Provision for Diminution in Investment	16	16
Repair and Maintenance		
- Building	206	247
- Plant and Machinery	27	52
- Others	156	632
Miscellaneous Expenses	715	366
Total	5,253	11,193

## Textual information (83)

## Disclosure of notes on other expenses explanatory [Text Block]

## 43 Work bills, project supplies &amp; expenses

Project Supplies and Expenses	24,221	1,073
Design & Inspection	78	90
Erection & Commissioning	-	2,788
Fabrication Charges	5,484	4,996
Freight, Insurance & Clearing & Forwarding	657	369
Miscellaneous Exps	54	12
Total	30,494	9,328

## Operational expenses (Refer Note 50)

Vehicle hire charges	-	205
Vehicle running and maintenance	-	1,331
Contractual staff cost- Direct	-	3,409
Cargo handling, clearance and other charges	-	369
Yard maintenance expenses	-	171
Multimodal and transport related operational expenses (net)	-	2,892
Insurance - Vehicles and equipments	-	69
Rent	-	1,310
Repairs and maintenance- Plant and equipment	-	163

Rates and taxes	-	62
Customs house agent operation expenses	-	71
Container freight station operation expenses	-	1,784
Warehouse operation expenses	-	28
Transportation operation expenses	-	5,177
Brokerage and commission	-	206
Power and fuel	-	105
Rail freight charges	-	1,555
Rake Lease charges	-	204
Service Cost	-	1
Total	-	19,112

47 Other expenses

Rent	407	304
Payment to Auditor's	48	46
Commission	329	2,300
Contractual staff cost	-	609
Bad Debts	-	230
Legal and professional expenses	897	1,194
Bank Charges	621	870
Rates & taxes	122	137

Insurance	24	249
Directors Sitting fee	15	29
Power and fuel	127	346
Loss on foreign currency transactions and translation	185	10
Provision for SEIS income written off	-	662
Travelling and conveyance	1,015	1,174
Communication	92	184
Printing and stationery	29	111
Business promotion	208	248
Expected Credit Loss on financial assets	-	598
Contribution to CSR Activities	13	26
Debit balance written off	-	293
Security charges	-	109
Loss on sale of assets written off	-	152
Provision for Diminution in Investment	16	16
Repair and Maintenance		
- Building	206	247
- Plant and Machinery	27	52
- Others	156	632
Miscellaneous Expenses	715	366
Total	5,253	11,193

### [613200] Notes - Cash flow statement

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	6,920	7,238	5,854
Bank overdrafts	0	0	
Cash and cash equivalents classified as part of disposal group held for sale	0	0	
Other differences to cash and cash equivalents in statement of cash flows	0	0	
Cash and cash equivalents	(A) 6,920	(B) 7,238	
Income taxes paid (refund), classified as operating activities	-3,609	610	
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)	-3,609	610	

#### Footnotes

(A) Cash and cash equivalents = 1340 Bank Balances other than cash & cash Equivalents = 5581

(B) Cash and cash equivalents = 1443 Bank Balances other than cash & cash Equivalents = 5794

### [500200] Notes - Additional information statement of profit and loss

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]	Textual information (84) [See below]	Textual information (85) [See below]
Share of profit (loss) of joint ventures accounted for using equity method	652	1,598
Total share of profit (loss) of associates and joint ventures accounted for using equity method	652	1,598
Changes in inventories of finished goods	-267	-132
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-267	-132
Domestic sale manufactured goods	2,434	1,276
Domestic sale traded goods	16,865	546
Total domestic turnover goods, gross	19,299	1,822
Export sale manufactured goods	17,438	17,626
Export sale traded goods	21,709	17,802
Total export turnover goods, gross	39,147	35,428
Total revenue from sale of products	58,446	37,250
Domestic revenue services	15,692	42,822
Export revenue services	216	88
Total revenue from sale of services	15,908	42,910
Gross value of transaction with related parties	10,769	12,165
Bad debts of related parties	0	0

## Textual information (84)

### Additional information on profit and loss account explanatory [Text Block]

40	Purchase of stock in trade		
	Purchase of Traded Goods	22,513	16,799
		22,513	16,799
41	Cost of material consumed*		
	Inventory at the beginning of the period	2,807	1,918
	Add: Purchases	9,863	10,258
		12,670	12,175
	Less: Inventory at the end of the period	3,121	2,807
		9,549	9,368

\*Refer Note 68

For the year ended  
March 31, 2023

For the year ended  
March 31, 2022

42	Changes in inventories of stock in trade		
	Increase & Decrease In Stock	-	-
	Increase & Decrease In Finished Goods	(267)	(132)
	Net (increase)/decrease in inventory	(267)	(132)



## Textual information (85)

### Additional information on profit and loss account explanatory [Text Block]

40	Purchase of stock in trade		
	Purchase of Traded Goods	22,513	16,799
		22,513	16,799
41	Cost of material consumed*		
	Inventory at the beginning of the period	2,807	1,918
	Add: Purchases	9,863	10,258
		12,670	12,175
	Less: Inventory at the end of the period	3,121	2,807
		9,549	9,368

\*Refer Note 68

For the year ended  
March 31, 2023

For the year ended  
March 31, 2022

42	Changes in inventories of stock in trade		
	Increase & Decrease In Stock	-	-
	Increase & Decrease In Finished Goods	(267)	(132)
	Net (increase)/decrease in inventory	(267)	(132)

**[611200] Notes - Fair value measurement**

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]**

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets 2 [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]	
Range [Axis]	Ranges [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Nature of other assets	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]		
Nature of other assets	Refer to child member	Refer to child member

**Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	14,027	4,266	3,208	14,027
Nature of other assets	Refer to child member	Refer to child member		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	9,761	1,058		9,761
Total increase (decrease) in fair value measurement, assets	9,761	1,058		9,761
Assets at end of period	14,027	4,266	3,208	14,027
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets	Refer to child member	Refer to child member		Refer to child member

**Disclosure of fair value measurement of assets [Table]**

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Member]		Other assets [Member]	
Classes of assets [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	4,266	3,208	14,027	4,266
Nature of other assets	Refer to child member		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	1,058		9,761	1,058
Total increase (decrease) in fair value measurement, assets	1,058		9,761	1,058
Assets at end of period	4,266	3,208	14,027	4,266
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	Refer to child member

**Disclosure of fair value measurement of assets [Table]**

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets [Member]	Other assets 1 [Member]		
Classes of assets [Axis]	All levels of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	3,208	4,565	4,185	3,163
Nature of other assets		Refer to child member	Refer to child member	
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		380	1,022	
Total increase (decrease) in fair value measurement, assets		380	1,022	
Assets at end of period	3,208	4,565	4,185	3,163
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Nature of other assets		Refer to child member	Refer to child member	

**Disclosure of fair value measurement of assets [Table]**

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			Other assets 2 [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	4,565	4,185	3,163	9,462
Nature of other assets	Investments	Investments		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer Note No. 52 of the Financial Statements	Refer Note No. 52 of the Financial Statements		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	380	1,022		9,381
Total increase (decrease) in fair value measurement, assets	380	1,022		9,381
Assets at end of period	4,565	4,185	3,163	9,462
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer Note No. 52 of the Financial Statements	Refer Note No. 52 of the Financial Statements		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer Note No. 52 of the Financial Statements	Refer Note No. 52 of the Financial Statements		Refer to child member
Nature of other assets	Investments	Investments		Refer to child member

**Disclosure of fair value measurement of assets [Table]**

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 2 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 2 of fair value hierarchy [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	81	45	9,462	81
Nature of other assets	Refer to child member		Hedged Assets	Hedged Assets
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer Note No. 52 of the Financial Statements	Refer Note No. 52 of the Financial Statements
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	36		9,381	36
Total increase (decrease) in fair value measurement, assets	36		9,381	36
Assets at end of period	81	45	9,462	81
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer Note No. 52 of the Financial Statements	Refer Note No. 52 of the Financial Statements
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer Note No. 52 of the Financial Statements	Refer Note No. 52 of the Financial Statements
Nature of other assets	Refer to child member		Hedged Assets	Hedged Assets

**Disclosure of fair value measurement of assets [Table]**

..(6)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets 2 [Member]
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]
	<b>31/03/2021</b>
Disclosure of fair value measurement of assets [Abstract]	
Disclosure of fair value measurement of assets [Line items]	
Assets	45
Reconciliation of changes in fair value measurement, assets [Abstract]	
Assets at end of period	45

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of fair value measurement [TextBlock]	Textual information (86) [See below]	Textual information (87) [See below]
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

## Textual information (86)

### Disclosure of fair value measurement [Text Block]

#### 52 Fair value measurements

#### Financial instruments by category

Particulars	As at 31st March, 2023		As at 31st March, 2022		
	FVTPL	FVTOCI Amortised Cost	FVTPL	FVTOCI	Amortised Cost
Financial assets					
Non- current				-	-
Trade receivables				-	-
Cash and cash equivalents				-	-
Other bank balances				-	-
Investments	9,462	4,565	12,236	-	4,185
Loans			0	-	-
Other financial assets			1,649	-	-
Investment accounted for using the equity method	15,435			4,502	-
Current					
Trade receivables			20,872	-	-

Cash and cash equivalents			1,340	-	-	1,443
Other bank balances			5,581	-	-	5,794
Other financial assets	8,219	2,221	29	4,713	70	228
Total financial assets	33,116	6,786	41,706	9,215	4,256	42,328
Financial liabilities						
Non-Current						
Borrowings			19,865	-	-	35,523
Trade payables				-	-	-
Lease Liabilities			476	-	-	2,000
Other financial liabilities			630	-	-	5,437
Current						
Borrowings			14,178	-	-	25,405
Lease Liabilities			83	-	-	231
Trade payables			13,934	-	-	13,875
Other financial liabilities			1,180	-	-	5,292
Total financial liabilities	-	-	50,346	-	-	87,764

I. Fair value hierarchy

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Level 1 to Level 3, as described below:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Particulars	As at 31st March, 2023			
	Level 1	Level 2	Level 3	Total
Financial assets				
Investments	4,565	9,462	-	14,027

Particulars	As at 31st March, 2022			
	Level 1	Level 2	Level 3	Total
Financial assets				

Investments	4,185	-	-	4,185
Hedged Assets	-	81	-	81

Valuation Technique used to determine Fair Value

The Group maintains policies and procedures to value financial assets or financial liabilities using the best and most relevant data available. The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following methods and assumptions were used to estimate the fair values:

1) Fair value of cash and deposits, trade receivables, trade payables, and other current financial assets and liabilities measured at amortized cost is approximate to their carrying amounts largely due to the short-term maturities of these instruments. The fair value of other non-current financial assets and liabilities (security deposit taken/given and advance to employees) carried at amortized cost is approximately equal to fair value. Hence carrying value and fair value is taken same.

2) Long-term variable-rate borrowings measured at amortized cost are evaluated by the Group based on parameters such as interest rates, specific country risk factors, credit risk and other risk characteristics. Fair value of variable interest rate borrowings approximates their carrying values. Risk of other factors for the Group is considered to be insignificant in valuation.

## Textual information (87)

### Disclosure of fair value measurement [Text Block]

#### 52 Fair value measurements

#### Financial instruments by category

Particulars	As at 31st March, 2023			As at 31st March, 2022		
	FVTPL	FVTOCI	Amortised Cost	FVTPL	FVTOCI	Amortised Cost
Financial assets						
Non- current				-	-	-
Trade receivables				-	-	-
Cash and cash equivalents				-	-	-
Other bank balances				-	-	-
Investments	9,462	4,565	12,236	-	4,185	11,911
Loans			0	-	-	1,157
Other financial assets			1,649	-	-	819.98
Investment accounted for using the equity method	15,435			4,502	-	-
Current						
Trade receivables			20,872	-	-	20,974

Cash and cash equivalents			1,340	-	-	1,443
Other bank balances			5,581	-	-	5,794
Other financial assets	8,219	2,221	29	4,713	70	228
Total financial assets	33,116	6,786	41,706	9,215	4,256	42,328
Financial liabilities						
Non-Current						
Borrowings			19,865	-	-	35,523
Trade payables				-	-	-
Lease Liabilities			476	-	-	2,000
Other financial liabilities			630	-	-	5,437
Current						
Borrowings			14,178	-	-	25,405
Lease Liabilities			83	-	-	231
Trade payables			13,934	-	-	13,875
Other financial liabilities			1,180	-	-	5,292
Total financial liabilities	-	-	50,346	-	-	87,764

I. Fair value hierarchy

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Level 1 to Level 3, as described below:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Particulars	As at 31st March, 2023			
	Level 1	Level 2	Level 3	Total
Financial assets				
Investments	4,565	9,462	-	14,027

Particulars	As at 31st March, 2022			
	Level 1	Level 2	Level 3	Total
Financial assets				

Investments	4,185	-	-	4,185
Hedged Assets	-	81	-	81

Valuation Technique used to determine Fair Value

The Group maintains policies and procedures to value financial assets or financial liabilities using the best and most relevant data available. The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following methods and assumptions were used to estimate the fair values:

1) Fair value of cash and deposits, trade receivables, trade payables, and other current financial assets and liabilities measured at amortized cost is approximate to their carrying amounts largely due to the short-term maturities of these instruments. The fair value of other non-current financial assets and liabilities (security deposit taken/given and advance to employees) carried at amortized cost is approximately equal to fair value. Hence carrying value and fair value is taken same.

2) Long-term variable-rate borrowings measured at amortized cost are evaluated by the Group based on parameters such as interest rates, specific country risk factors, credit risk and other risk characteristics. Fair value of variable interest rate borrowings approximates their carrying values. Risk of other factors for the Group is considered to be insignificant in valuation.

## [613300] Notes - Operating segments

### Disclosure of reportable segments [Table]

..(1)

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

Entity's reportable segments [Axis]	Reportable segments 1 [Member]		Reportable segments 2 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Trading of Tyres and others (at a point in time)	Trading of Tyres and others (at a point in time)	Engineering & Projects Division (over a period of time)	Engineering & Projects Division (over a period of time)
Revenue primary reportable segment	26,015	18,246	28,485	10,385
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	26,015	18,246	28,485	10,385
Profit (loss) reportable segment	1,524	-62	1,356	3,459
Assets reportable segment	34,514	24,564	34,914	19,050
Liabilities reportable segment	14,869	13,263	26,928	13,002

### Disclosure of reportable segments [Table]

..(2)

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

Entity's reportable segments [Axis]	Reportable segments 3 [Member]		Reportable segments 4 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Fashion Division (at a point in time)	Fashion Division (at a point in time)	Logistics Business	Logistics Business
Revenue primary reportable segment	20,840	19,785	0	32,519
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	20,840	19,785	0	32,519
Profit (loss) reportable segment	2,065	3,129	0	241
Assets reportable segment	18,851	15,377	0	70,844
Liabilities reportable segment	5,855	4,086	0	51,162

### Disclosure of reportable segments [Table]

..(3)

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

Entity's reportable segments [Axis]	Reportable segments 5 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of reportable segments [Abstract]		
Disclosure of reportable segments [Line items]		
Nature of reportable segment	Others	Others
Revenue primary reportable segment	0	101
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	0	101
Profit (loss) reportable segment	0	-150
Assets reportable segment	0	8,380
Liabilities reportable segment	0	3,165

**Disclosure of major customers [Table]**

..(1)

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

Major customers [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Revenue from external customers	7,703	8,474	11,169	4,577
Revenue from external customers	7,703	8,474	11,169	4,577
Disclosure of major customers [Abstract]				
Disclosure of major customers [Line items]				
Name of major customers	All Saints Limited	Retails Limited	MB (Madhya Pradesh) Limited	Power (Madhya Pradesh) Limited
Revenue from external customers	7,703	8,474	11,169	4,577
Percentage of entity's revenue	10.00%	27.00%	14.00%	15.00%

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of entity's operating segments [TextBlock]	Textual information (88) [See below]	Textual information (89) [See below]
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of products and services [TextBlock]		
Disclosure of geographical areas [TextBlock]		
Disclosure of major customers [TextBlock]		
Whether there are any major customers	Yes	Yes

## Textual information (88)

### Disclosure of entity's operating segments [Text Block]

#### Geographical 57 Information

(All figures  
are quoted  
Rupees in  
Lacs )

The company  
is domiciled in  
India. Based  
on the location  
of the  
customers, the  
amount of its  
revenue from  
external  
customers ar  
broken down  
by major  
foreign  
countries as  
below

Revenue from  
external  
customers

Africa

Europe

Middle Eas

Based on  
loaction of the  
customers

For the year ended March 31,  
2023

5,997

15,020

5,982

For the year  
ended March  
31, 2022

492

14,945

17,185

1,73

Non - Current  
Assets

There are no  
non-current  
assets outside  
India

Information about major customers

Represents 10% or more of the total revenue

(All figures are quoted Rupees in Lacs )

Customers Name	Country	For the year ended March 31, 2023		For the year ended March 31, 2022	
		Revenue	%	Revenue	%
All Saints Retails Limited	UK	7,703	10%	8,474	
MB Power (Madhya Pradesh) Limited	India	11,169	14%	4,577	

Revenue from products and Services

(All figures are quoted Rupees in Lacs )

The details of revenue from products and services are given below

Particulars	For the year ended March 31, 2023		For the year ended March 31, 2022	
	Revenue	%	Revenue	%
Tyres	13,276	17.62%	17,740	

Commodities	12,739	16.91%	544
Logistics (Refer Note 50)	-	0.00%	32,519
Fashion Division			
Leather -Garments	10,397	13.80%	9,865
Leather -Goods	3,242	4.30%	3,638
Leather -Footwear	5,894	7.82%	4,925
Textiles	338	0.45%	474
Project Goods	13,560	18.00%	10,354
Project Services	14,907	19.79%	-
Others	-	0.00%	101
Add :- Export Incentive	986	1.31%	876
	75,340		81,036

Operating  
segment

An entity shall report separately information about an operating segment that meets any of the following quantitative thresholds:

(a) Its reported revenue, including both sales to external customers and intersegment sales or transfers, is 10 per cent or more of the combined revenue, internal and external, of all operating segments.

(b) The absolute amount of its reported profit or loss is 10 per cent or more of the greater, in absolute amount, of (i) the combined reported profit of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss.

(c) Its assets are 10 per cent or more of the combined assets of all operating segments. Operating segments that do not meet any of the quantitative thresholds may be considered reportable, and separately disclosed, if

management  
believes that  
information  
about the  
a segment  
would be  
useful to users

of the  
financial  
statements.

If the total  
external  
revenue  
reported by  
operating  
segments  
constitutes less  
than 75 per  
cent of the  
entity's  
revenue,  
additional  
operating  
segments shall  
b be identified  
as reportable  
segments  
(even if they  
do not meet  
the criteria in  
paragraph 13)  
until at least  
75 per cent of  
the entity's  
revenue is  
included in  
reportable  
segments.

The Whole  
Time Director  
of the holding  
Company has  
been identified  
as the Chief  
Operating  
Decision  
Maker  
(CODM) as  
defined by Ind  
AS 108,  
Operating  
Segments. The  
CODM  
monitors the  
operating  
results of its  
business  
segments  
separately for  
the purpose of  
making  
decisions  
about resource  
allocation and  
performance  
assessment.  
Segment  
performance is  
evaluated  
based on profit  
or loss and is  
measured  
consistently  
with profit or  
loss in the

financial statements. Operating segments have been identified on the nature of products and services and have been identified as per the quantitative criteria specified in the Ind AS. The Company has identified business segments as its primary segment and geographical segments as its secondary segment. Business segments are primarily (i) Trading of Tyres, Tubes/Flaps and others (ii) Engineering & Projects Division and (iii) Fashion Division. Revenues and expenses directly attributable to segments are reported under each reportable segment. Expenses which are not directly identifiable to each reportable segment have been allocated on the basis of associated revenues of the segment and manpower efforts. All other expenses which are not attributable or allocable to segments have been disclosed as unallocable expenses. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each

reportable  
segment. All  
other assets  
and liabilities  
are disclosed  
as unallocable.  
Geographical  
revenues are  
allocated  
based on the  
location of the  
customer.  
Geographical  
segments of  
the holding  
Company are

Africa,  
Europe, India  
and Others.

Apollo International Limited (“the holding Company”) was set up in 1994 to lead the business diversification process of the Apollo International group into new business opportunities worldwide. The Company is engaged in export of diverse range of products and equipment in the field of steel, cement, water treatment plants and other infrastructure projects through its Engineering & Projects Division, manufacturing and export of leather garments and accessories through its Tag Fashion Division, export and domestic sale of tyres, tubes and flaps through its and Tyre Tech Global Division with its subsidiaries. Presently, the Company has 7 subsidiaries / step down subsidiaries incorporated in India and 9 subsidiaries / step down subsidiaries incorporated outside India. The holding company has 1

Associate  
Company in  
India.

Segmental  
Results

(All figures  
are quoted  
Rupees in  
Lacs )

For the year ended 31.03.2023

Particulars	Trading of Tyres and others (over a period of time)	Engineering & Projects Division (over a period of time)	Fashion Division(at a point in time)
Segment Revenue			
External Customers	29,176	28,484	20,840
Inter -Segment	(3,161)	-	-
Total Revenue	26,015	28,484	20,840
Sement Expenses *	24,491	27,128	18,776
Segment Result	1,524	1,356	2,064
Un-allocable Expenses	-	-	-
Other Income	-	-	-
Finance Cost			
Share of net profit/(Loss) of associates and joint venture accounted for using equity method			

Profit Before  
Tax

Other  
comprehensive  
income for the  
year

Foreign  
exchange  
translation  
reserve

Tax Expenses

Profit After  
Tax

For the year ended 31.03.2022

Particulars	Trading of Tyres and others (at a point in time)	Engineering & Projects Division (over a period of time)	Fashion Division(at a point in time)
Segment Revenue			
External Customers	18,918	10,385	19,785
Inter -Segment	(672)	-	-
Total Revenue	18,246	10,385	19,785
Sement Expenses	18,308	6,925	16,657
Segment Result	(62)	3,459	3,129
Un-allocable Expenses			
Other Income			

Finance Cost

Share of net profit/(Loss) of associates and joint venture accounted for using equity method

Profit Before Tax

Other comprehensive income for the year

Foreign exchange translation reserve

Tax Expenses

Profit After Tax

Segment Assets and Liabilities

(All figures are quoted Rupees in Lacs )

For the year ended  
31.03.2023

Particulars	Trading of Tyres and others	Engineering & Projects Division	Fashion Division	Logistics Business	Others	Total
Depreciation & Amortization						
Allocable	212	8	209			429

Unallocable						175
Total	212	8	209			604
Capital Expenditure						
Allocable	6	14	577			596
Unallocable						205
Total	6	14	577			801
Segment Assets						
Allocable	34,514	34,914	18,851			88,279
Unallocable	-	-	-	-	-	32,003
Total	34,514	34,914	18,851	-	-	1,20,282
Segment Liabilities						
Allocable	14,869	26,928	5,855			47,652
Unallocable	-	-	-			25,676
Total	14,869	26,928	5,855	-	-	73,328

For the year ended  
31.03.2022

Particulars	Trading of Tyres and others	Engineering & Projects Division	Fashion Division	Logistics Business	Others	Total
Depreciation & Amortization						
Allocable	232	10	176	2,644	5	3,067

Unallocable							327
Total	232	10	176				3,394
Capital Expenditure							
Allocable	29	12	468	1,284	-		1,793
Unallocable							17
Total	29	12	468				1,810
Segment Assets							
Allocable	24,564	19,050	15,377	70,844	8,380		1,38,215
Unallocable	-	-	-	-	-		8,799
Total	24,564	19,050	15,377	70,844	8,380		1,47,014
Segment Liabilities							
Allocable	13,263	13,002	4,086	51,162	3,165		84,678
Unallocable	-	-	-				22,910
Total	13,263	13,002	4,086	51,162	3,165		1,07,588

## Textual information (89)

### Disclosure of entity's operating segments [Text Block]

#### Geographical 57 Information

(All figures  
are quoted  
Rupees in  
Lacs )

The company  
is domiciled in  
India. Based  
on the location  
of the  
customers, the  
amount of its  
revenue from  
external  
customers ar  
broken down  
by major  
foreign  
countries as  
below

Revenue from  
external  
customers

Africa

Europe

Middle Eas

Based on  
loaction of the  
customers

For the year ended March 31,  
2023

5,997

15,020

5,982

For the year  
ended March  
31, 2022

492

14,945

17,185

1,73

Non - Current  
Assets

There are no  
non-current  
assets outside  
India

Information about major customers

Represents 10% or more of the total revenue

(All figures are quoted Rupees in Lacs )

Customers Name	Country	For the year ended March 31, 2023		For the year ended March 31, 2022	
		Revenue	%	Revenue	%
All Saints Retails Limited	UK	7,703	10%	8,474	
MB Power (Madhya Pradesh) Limited	India	11,169	14%	4,577	

Revenue from products and Services

(All figures are quoted Rupees in Lacs )

The details of revenue from products and services are given below

Particulars	For the year ended March 31, 2023		For the year ended March 31, 2022	
	Revenue	%	Revenue	%
Tyres	13,276	17.62%	17,740	

Commodities	12,739	16.91%	544
Logistics (Refer Note 50)	-	0.00%	32,519
Fashion Division			
Leather -Garments	10,397	13.80%	9,865
Leather -Goods	3,242	4.30%	3,638
Leather -Footwear	5,894	7.82%	4,925
Textiles	338	0.45%	474
Project Goods	13,560	18.00%	10,354
Project Services	14,907	19.79%	-
Others	-	0.00%	101
Add :- Export Incentive	986	1.31%	876
	75,340		81,036

Operating  
segment

An entity shall report separately information about an operating segment that meets any of the following quantitative thresholds:

(a) Its reported revenue, including both sales to external customers and intersegment sales or transfers, is 10 per cent or more of the combined revenue, internal and external, of all operating segments.

(b) The absolute amount of its reported profit or loss is 10 per cent or more of the greater, in absolute amount, of (i) the combined reported profit of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss.

(c) Its assets are 10 per cent or more of the combined assets of all operating segments. Operating segments that do not meet any of the quantitative thresholds may be considered reportable, and separately disclosed, if

management  
believes that  
information  
about the  
a segment  
would be  
useful to users

of the  
financial  
statements.

If the total  
external  
revenue  
reported by  
operating  
segments  
constitutes less  
than 75 per  
cent of the  
entity's  
revenue,  
additional  
operating  
segments shall  
b be identified  
as reportable  
segments  
(even if they  
do not meet  
the criteria in  
paragraph 13)  
until at least  
75 per cent of  
the entity's  
revenue is  
included in  
reportable  
segments.

The Whole  
Time Director  
of the holding  
Company has  
been identified  
as the Chief  
Operating  
Decision  
Maker  
(CODM) as  
defined by Ind  
AS 108,  
Operating  
Segments. The  
CODM  
monitors the  
operating  
results of its  
business  
segments  
separately for  
the purpose of  
making  
decisions  
about resource  
allocation and  
performance  
assessment.  
Segment  
performance is  
evaluated  
based on profit  
or loss and is  
measured  
consistently  
with profit or  
loss in the

financial statements. Operating segments have been identified on the nature of products and services and have been identified as per the quantitative criteria specified in the Ind AS. The Company has identified business segments as its primary segment and geographical segments as its secondary segment. Business segments are primarily (i) Trading of Tyres, Tubes/Flaps and others (ii) Engineering & Projects Division and (iii) Fashion Division. Revenues and expenses directly attributable to segments are reported under each reportable segment. Expenses which are not directly identifiable to each reportable segment have been allocated on the basis of associated revenues of the segment and manpower efforts. All other expenses which are not attributable or allocable to segments have been disclosed as unallocable expenses. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each

reportable  
segment. All  
other assets  
and liabilities  
are disclosed  
as unallocable.  
Geographical  
revenues are  
allocated  
based on the  
location of the  
customer.  
Geographical  
segments of  
the holding  
Company are

Africa,  
Europe, India  
and Others.

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Company in  
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Segmental  
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Finance Cost			
Share of net profit/(Loss) of associates and joint venture accounted for using equity method			

Profit Before  
Tax

Other  
comprehensive  
income for the  
year

Foreign  
exchange  
translation  
reserve

Tax Expenses

Profit After  
Tax

For the year ended 31.03.2022

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Un-allocable Expenses			
Other Income			

Finance Cost

Share of net profit/(Loss) of associates and joint venture accounted for using equity method

Profit Before Tax

Other comprehensive income for the year

Foreign exchange translation reserve

Tax Expenses

Profit After Tax

Segment Assets and Liabilities

(All figures are quoted Rupees in Lacs )

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31.03.2023

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Unallocable	-	-	-	-	-	32,003
Total	34,514	34,914	18,851	-	-	1,20,282
Segment Liabilities						
Allocable	14,869	26,928	5,855			47,652
Unallocable	-	-	-			25,676
Total	14,869	26,928	5,855	-	-	73,328

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Unallocable	-	-	-				22,910
Total	13,263	13,002	4,086	51,162	3,165		1,07,588

**[610700] Notes - Business combinations**

**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Business combinations [Axis]	1			Accumulated impairment [Member]
	Gross carrying amount [Member]			
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	NA	NA		NA
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Additional recognition, goodwill	0	0		0
Total increase (decrease) in goodwill	0	0		0
Goodwill at end of period	0	0	0	0

**Disclosure of reconciliation of changes in goodwill [Table]**

..(2)

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

Business combinations [Axis]	1	
	Accumulated impairment [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Name of acquiree	NA	
Reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Additional recognition, goodwill	0	
Total increase (decrease) in goodwill	0	
Goodwill at end of period	0	0

**Disclosure of detailed information about business combination [Table]**

..(1)

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

Business combinations [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about business combination [Abstract]		
Disclosure of detailed information about business combination [Line items]		
Name of acquiree	NA	NA
Date of acquisition	31/03/2023	31/03/2022
Percentage of voting equity interests acquired	0.00%	0.00%
Acquisition-date fair value of total consideration transferred [Abstract]		
Total consideration transferred, acquisition-date fair value	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]		
Net identifiable assets acquired (liabilities assumed)	0	0
Name of acquiree	NA	NA

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of detailed information about business combinations [TextBlock]		
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]		
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

### [611500] Notes - Interests in other entities

#### Disclosure of associates [Table]

..(1)

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

<b>Associates [Axis]</b>	<b>1</b>
	<b>01/04/2022 to 31/03/2023</b>
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	Apollo Limited Logisolutions
Country of incorporation of associate	INDIA
CIN of associate entity	U63020DL1989PLC174286
Latest audited balance sheet date	31/03/2023
Whether associate has been considered in consolidation	Yes
Proportion of ownership interest in associate	49.38%
Proportion of voting rights held in associate	49.38%
Amount of investment in associate	12,083.27
Number of shares held of associate	[shares] 71,98,768
Latest audited balance sheet date	31/03/2023

**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Apollo International FZC, Sharjah	Apollo International FZC, Sharjah	Apollo International Trading LLC, Dubai	Apollo International Trading LLC, Dubai
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2022	01/04/2021	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Percentage of shareholding in subsidiary	99.82%	99.82%	100.00%	99.82%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	AED	AED	AED	AED
Exchange rate as applicable for subsidiary	21.50	20.635	21.50	20.635
Share capital of subsidiary	236.53	226.99	64.51	61.91
Reserves and surplus of subsidiary	17,461.39	17,388.32	-643.56	-435.5
Total assets of subsidiary	25,959.37	24,821.63	2,047.37	1,873.03
Total liabilities of subsidiary	8,261.45	7,206.32	2,626.43	2,246.63
Investment of subsidiary	11,711.35	10,928.67	0	0
Turnover of subsidiary	13,342.63	18,024.81	22.57	
Profit before tax of subsidiary	28.89	787.09	-189.75	-176.38
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	28.89	787.09	-189.75	-176.38
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Apollo International FZC, Sharjah	Apollo International FZC, Sharjah	Apollo International Trading LLC, Dubai	Apollo International Trading LLC, Dubai
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES

**Disclosure of details of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Apollo International Pte Ltd, Singapore	Apollo International Pte Ltd, Singapore	Apollo TTG East Afirca Ltd., Uganda	Apollo TTG East Afirca Ltd., Uganda
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	UGANDA	UGANDA
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2022	01/04/2021	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Percentage of shareholding in subsidiary	100.00%	99.82%	99.80%	99.82%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	USD	USD	UGX	UGX
Exchange rate as applicable for subsidiary	78.71	74.65	0.0215	0.0212
Share capital of subsidiary	59.03	56.47	53.75	53
Reserves and surplus of subsidiary	-1,099.69	-1,033.61	-843.93	-791.79
Total assets of subsidiary	16.73	28.98	33.21	32.4
Total liabilities of subsidiary	1,057.39	1,006.12	823.39	771.19
Investment of subsidiary	0	0	0	0
Profit before tax of subsidiary	-19.2	22.57	-40.91	14.54
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-19.2	22.57	-40.91	14.54
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Apollo International Pte Ltd, Singapore	Apollo International Pte Ltd, Singapore	Apollo TTG East Afirca Ltd., Uganda	Apollo TTG East Afirca Ltd., Uganda
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	UGANDA	UGANDA

**Disclosure of details of subsidiaries [Table]**

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Quindao High Tech Global Company Ltd., - China	Quindao High Tech Global Company Ltd., - China	Global Investment & Trust SL - Spain	Global Investment & Trust SL - Spain
Country of incorporation or residence of subsidiary	CHINA	CHINA	SPAIN	SPAIN
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary
Whether financial year of subsidiary different from financial year of holding company	Yes	Yes	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/01/2022	01/01/2022	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/12/2022	31/12/2022	31/03/2023	31/03/2022
Percentage of shareholding in subsidiary	100.00%	99.82%	100.00%	99.82%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	CNY	CNY	EUR	EUR
Exchange rate as applicable for subsidiary	11.96	11.94	87.04	85.15
Share capital of subsidiary	81.14	80.99	177.56	172.46
Reserves and surplus of subsidiary	-385.18	-302.37	-482.54	-418.39
Total assets of subsidiary	59.3	9.18	4,940.7	4,583.02
Total liabilities of subsidiary	363.34	230.56	5,245.69	4,828.95
Investment of subsidiary	0	0	3,438.03	4,069.21
Profit before tax of subsidiary	-82.24	-71.7	-51.78	-79.57
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-82.24	-71.7	-51.78	-79.57
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Quindao High Tech Global Company Ltd., - China	Quindao High Tech Global Company Ltd., - China	Global Investment & Trust SL - Spain	Global Investment & Trust SL - Spain
Country of incorporation or residence of subsidiary	CHINA	CHINA	SPAIN	SPAIN

**Disclosure of details of subsidiaries [Table]**

..(4)

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

Subsidiaries [Axis]	7		8	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ADSAL EXIM PRIVATE LIMITED	ADSAL EXIM PRIVATE LIMITED	COSMIC INVESTMENTS LIMITED	COSMIC INVESTMENTS LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U51101DL2006PTC156638	U51101DL2006PTC156638	U65100DL1998PLC095123	U65100DL1998PLC095123
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	F87497145	F59648626	F86362530	F60355070
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2022	01/04/2021	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	0	0	0	0
Share capital of subsidiary	1	1	48	48
Reserves and surplus of subsidiary	64.91	63.15	7,186.04	7,194.51
Total assets of subsidiary	147.26	134.08	8,372.18	8,372.72
Total liabilities of subsidiary	81.36	69.92	1,138.14	1,130.21
Investment of subsidiary	0	0	8,352.49	8,352.49
Profit before tax of subsidiary	1.79	4.22	-5.41	16.55
Provision for tax of subsidiary	0.04	1.03	3.05	-5.14
Profit after tax of subsidiary	1.75	3.19	-8.47	21.68
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	ADSAL EXIM PRIVATE LIMITED	ADSAL EXIM PRIVATE LIMITED	COSMIC INVESTMENTS LIMITED	COSMIC INVESTMENTS LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U51101DL2006PTC156638	U51101DL2006PTC156638	U65100DL1998PLC095123	U65100DL1998PLC095123

**Disclosure of details of subsidiaries [Table]**

..(5)

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

Subsidiaries [Axis]	9		10	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	VINAYAK INFOSYS PRIVATE LIMITED	VINAYAK INFOSYS PRIVATE LIMITED	ENCORP E-SERVICE LIMITED	ENCORP E-SERVICE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U72200DL1999PTC099475	U72200DL1999PTC099475	U72900DL2003PLC119786	U72900DL2003PLC119786
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	F86907730	F60317617	F87495172	F59586651
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2022	01/04/2021	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	0	0	0	0
Share capital of subsidiary	15	15	260	260
Reserves and surplus of subsidiary	39.24	38.7	-2,715.21	-2,713.67
Total assets of subsidiary	98.94	96.35	28.2	28.76
Total liabilities of subsidiary	44.69	42.65	2,483.41	2,482.43
Investment of subsidiary	59.8	61.77	0	0
Turnover of subsidiary			1.5	1.5
Profit before tax of subsidiary	2.29	6.2	-1.54	-49.85
Provision for tax of subsidiary	1.74	1.85	0	0
Profit after tax of subsidiary	0.54	4.35	-1.54	-49.85
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	VINAYAK INFOSYS PRIVATE LIMITED	VINAYAK INFOSYS PRIVATE LIMITED	ENCORP E-SERVICE LIMITED	ENCORP E-SERVICE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U72200DL1999PTC099475	U72200DL1999PTC099475	U72900DL2003PLC119786	U72900DL2003PLC119786

**Disclosure of details of subsidiaries [Table]**

..(6)

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

Subsidiaries [Axis]	11		12	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	APOLLO LYCOS NETCOMMERCE LIMITED	APOLLO LYCOS NETCOMMERCE LIMITED	APOLLO PRO X LIMITED	APOLLO PRO X LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U72200DL2015PLC286822	U72200DL2015PLC286822	U72100DL2014PLC267725	U72100DL2014PLC267725
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary		F43537620	F85087922	F41729153
Reason if no filing has been made by subsidiary	Yet to be file			
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2022	01/04/2021	01/04/2022	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Percentage of shareholding in subsidiary	80.86%	80.86%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	0	0	0	0
Share capital of subsidiary	76.8	76.8	100	100
Reserves and surplus of subsidiary	-101.24	-98.43	-116.42	-93.85
Total assets of subsidiary	1.4	1.4	52.51	80.36
Total liabilities of subsidiary	25.84	23.03	68.93	74.21
Investment of subsidiary	0	0	0	0
Turnover of subsidiary			0	99.54
Profit before tax of subsidiary	-2.81	-1.62	-23.43	13.98
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-2.81	-1.62	-23.43	13.98
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	APOLLO LYCOS NETCOMMERCE LIMITED	APOLLO LYCOS NETCOMMERCE LIMITED	APOLLO PRO X LIMITED	APOLLO PRO X LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U72200DL2015PLC286822	U72200DL2015PLC286822	U72100DL2014PLC267725	U72100DL2014PLC267725

**Disclosure of details of subsidiaries [Table]**

..(7)

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

Subsidiaries [Axis]	13		14	15
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	APOLLO APPAREL LIMITED	SOVAR PRIVATE LOGISOLUTIONS LIMITED	APOLLO SUPPLY CHAIN PRIVATE LIMITED	KAILASH SERVICES LIMITED SHIPPING PRIVATE
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U19129DL2022PTC399769	U63020DL1989PLC174286	U63090DL2012PTC244255	U35110TN1985PTC012326
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary		F58722752	F48290662	F40631814
Reason if no filing has been made by subsidiary	Yet to be file			
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	09/06/2022	01/04/2021	01/04/2021	01/04/2021
End date of accounting period of subsidiary	31/03/2023	31/03/2022	31/03/2022	31/03/2022
Percentage of shareholding in subsidiary	51.00%	85.69%	85.69%	85.69%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	0	0	0	0
Share capital of subsidiary	1	1,457.81	2,790.13	900
Reserves and surplus of subsidiary	-0.21	21,674.07	-2,714.54	6,049.1
Total assets of subsidiary	0.89	62,648.53	12,027.97	10,840.98
Total liabilities of subsidiary	0.1	39,516.65	11,952.38	3,891.88
Investment of subsidiary	0	25,487.32	0	1,338.3
Turnover of subsidiary	0	6,679.87		
Profit before tax of subsidiary	-0.21	-3,220.2	-309.93	646.72
Provision for tax of subsidiary	0	-1,312.2	910.68	-76.97
Profit after tax of subsidiary	-0.21	-1,908	600.75	723.68
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	APOLLO APPAREL LIMITED	SOVAR PRIVATE LOGISOLUTIONS LIMITED	APOLLO SUPPLY CHAIN PRIVATE LIMITED	KAILASH SERVICES LIMITED SHIPPING PRIVATE
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U19129DL2022PTC399769	U63020DL1989PLC174286	U63090DL2012PTC244255	U35110TN1985PTC012326

**Disclosure of details of subsidiaries [Table]**

..(8)

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

Subsidiaries [Axis]	16	17	18	19
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ALS CONTAINER WAREHOUSING LIMITED	ALS SINGAMAS LOGISTICS LIMITED	ALS TUTICORIN TERMINAL PRIVATE LIMITED	ALS (FZE), Sharjah
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	UNITED ARAB EMIRATES
CIN of subsidiary company	U63020UP2011PLC113334	U63030DL2017PLC316313	U74900TN2016PTC104760	
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	No
SRN of filing of balance sheet by subsidiary	F35179811	F41668617	F39954409	
Reason if no filing has been made by subsidiary				Foreign Subsidiary
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2021	01/04/2021	01/04/2021
End date of accounting period of subsidiary	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Percentage of shareholding in subsidiary	85.69%	59.98%	59.98%	85.69%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	AED
Exchange rate as applicable for subsidiary	0	0	0	20.635
Share capital of subsidiary	407	4,371	750	5,880.82
Reserves and surplus of subsidiary	1,329.61	-406.87	746.69	-9,419.35
Total assets of subsidiary	1,912.36	4,510.48	6,160.97	8,564.89
Total liabilities of subsidiary	175.75	546.35	4,664.28	12,103.41
Investment of subsidiary	0	0	0	7,404.46
Profit before tax of subsidiary	-2.82	-41.52	-260.9	-1,679.6
Provision for tax of subsidiary	0	242.49	-1.88	0
Profit after tax of subsidiary	-2.82	200.97	-259.02	-1,679.6
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	ALS CONTAINER WAREHOUSING LIMITED	ALS SINGAMAS LOGISTICS LIMITED	ALS TUTICORIN TERMINAL PRIVATE LIMITED	ALS (FZE), Sharjah
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	UNITED ARAB EMIRATES
CIN of subsidiary company	U63020UP2011PLC113334	U63030DL2017PLC316313	U74900TN2016PTC104760	

**Disclosure of details of subsidiaries [Table]**

..(9)

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

Subsidiaries [Axis]	20
	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	APOLLO WORLD CONNECT LIMITED
Country of incorporation or residence of subsidiary	INDIA
CIN of subsidiary company	U63000DL2012PLC241538
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No
Reason if no filing has been made by subsidiary	Ceased to be subsidiary w.e.f. 11/03/2022
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	01/04/2021
End date of accounting period of subsidiary	31/03/2022
Percentage of shareholding in subsidiary	0.00%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	0
Share capital of subsidiary	0
Reserves and surplus of subsidiary	0
Total assets of subsidiary	0
Total liabilities of subsidiary	0
Investment of subsidiary	0
Profit before tax of subsidiary	0
Provision for tax of subsidiary	0
Profit after tax of subsidiary	0
Proposed dividend of subsidiary	0
Name of subsidiary	APOLLO WORLD CONNECT LIMITED
Country of incorporation or residence of subsidiary	INDIA
CIN of subsidiary company	U63000DL2012PLC241538

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 13	[pure] 20
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

## [613400] Notes - Consolidated Financial Statements

### Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Encorp E-Service Limited	Adsal Exim Private Limited	Cosmic Investments Limited	Apollo Netcommerce Limited Lycos
Principal place of business of subsidiary consolidated	India	India	India	India
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2023	31/03/2023	31/03/2023	31/03/2023
Description of reason why using different reporting date or period for subsidiary consolidated	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	80.86%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	80.86%

**Disclosure of details of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	5	6
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of details of subsidiaries [Abstract]		
Disclosure of details of subsidiaries [LineItems]		
Name of subsidiary consolidated	APOLLO PRO X LIMITED	Apollo International FZC
Principal place of business of subsidiary consolidated	India	United Arab Emirates
Country of incorporation or residence of subsidiary consolidated	INDIA	UNITED ARAB EMIRATES
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2023	31/03/2023
Description of reason why using different reporting date or period for subsidiary consolidated	Not Applicable	Not Applicable
Proportion of ownership interest in subsidiary consolidated	100.00%	99.82%
Proportion of voting power held in subsidiary consolidated	100.00%	99.82%

**Disclosure of details of entities consolidated [Table]**

..(1)

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

Entities consolidated [Axis]	1	2	3	4
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Apollo Green Energy Limited	Apollo Logisolutions Limited	Encorp E-Service Limited	Adsal Exim Private Limited
Type of entity consolidated	Parent	Indian Associate	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	30,520	0	-2,455	66
Net assets of entity as percentage of consolidated net assets	65.00%	0.00%	-5.00%	0.00%
Amount of share in profit or loss of entity consolidated	3,007	0	-2	2
Share in profit or loss of entity as percentage of consolidated profit or loss	122.00%	0.00%	0.00%	0.00%
Amount of share in other comprehensive income consolidated	366	0	0	0
Share in other comprehensive income consolidated	66.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	3,372	0	-2	2
Share in comprehensive income consolidated	112.00%	0.00%	0.00%	0.00%

**Disclosure of details of entities consolidated [Table]**

..(2)

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

Entities consolidated [Axis]	5	6	7	8
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Cosmic Investments Limited	Apollo Netcommerce Limited	Lycos Netcommerce LIMITED	APOLLO PRO X Apollo International FZC
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Foreign Subsidiary
Amount of net assets of entity consolidated	7,270	-25	-16	11,421
Net assets of entity as percentage of consolidated net assets	15.00%	0.00%	0.00%	24.00%
Amount of share in profit or loss of entity consolidated	-8	-3	-23	-448
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	0.00%	-1.00%	-18.00%
Amount of share in other comprehensive income consolidated	0	0	1	183
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	33.00%
Amount of share in comprehensive income consolidated	-8	-3	22	-264
Share in comprehensive income consolidated	0.00%	0.00%	-1.00%	-9.00%

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

	01/04/2022 to 31/03/2023
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (90) [See below]
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

## Textual information (90)

### Disclosure of notes on consolidated financial statements explanatory [Text Block]

59 Statutory Group Information

Name of the entity in the group	Net Assets, i.e., total assets minus total liabilities		Share in profit and loss		Share in other Comprehensive income		Share in total Comprehensive income	
Amount	As % of consolidated net assets	Amount	As % of consolidated profit and loss	Amount	As % of consolidated other comprehensive income	Amount	As % of consolidated total comprehensive income	
<b>Parent</b>								
Apollo International Limited								
March 31, 2023	30,520	65%	3,007	122%	366	66%	3,372	112%
March 31, 2022	25,528	65%	2,297	55%	410	31%	2,707	49%
<b>Indian subsidiaries</b>								
Apollo Logisolutions Limited								
March 31, 2023		0%		0%		0%	-	0%
March 31, 2022	17,512	45%	1,244	30%	2	0%	1,246	23%
Encorp E-Service Limited								

March 31, 2023	(2,455)	(5%)	(2)	(0%)	-	0%	(2)	(0%)
March 31, 2022	(2,454)	(6%)	(50)	(1%)	-	0%	(50)	(1%)
Adsal Exim Private Limited								
March 31, 2023	66	0%	2	0%	-	0%	2	0%
March 31, 2022	64	0%	3	0%	-	0%	3	0%
Cosmic Investments Limited(Consol)								
March 31, 2023	7,270	15%	(8)	(0%)	-	0%	(8)	(0%)
March 31, 2022	7,480	19%	26	1%	746	56%	772	14%
Apollo Lycos Netcommerce Limited								
March 31, 2023	(25)	(0%)	(3)	(0%)	-	0%	(3)	(0%)
March 31, 2022	(22)	(0%)	(2)	(0%)	-	0%	(2)	(0%)
BI Proex Limited								
March 31, 2023	(16)	(0%)	(23)	(1%)	1	0%	(22)	(1%)
March 31, 2022	6	0%	14	0%	-	0%	14	0%

Foreign

Apollo  
International  
FZC

March 31, 2023	11,421	24%	(448)	(18%)	183	33%	(264)	(9%)
March 31, 2022	12,668	32%	374	9%		0%	374	7%

Intergroup  
Elimination

March 31, 2023	156	0%	(55)	(2%)		0%	(55)	(2%)
March 31, 2022	(21,563)	(55%)	236	6%	174	13%	410	8%

Total

March 31, 2023	46,938	100%		2,470	100%	550	100%	3,020	100%
March 31, 2022	39,273	100%		4,143	100%	1,332	100%	5,475	100%

**[611400] Notes - Separate financial statements**

**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1
	01/04/2022 to 31/03/2023
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	Apollo Logisolutions Limited
CIN of associate entity	U63020DL1989PLC174286
Country of incorporation of associate	INDIA
Proportion of ownership interest in associate	49.38%
Proportion of voting rights held in associate	49.38%

**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Apollo International FZC, Sharjah	Apollo International FZC, Sharjah	Apollo International Trading LLC, Dubai	Apollo International Trading LLC, Dubai
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Proportion of ownership interest in subsidiary	99.82%	99.82%	100.00%	100.00%
Proportion of voting rights held in subsidiary	99.82%	99.82%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Apollo International Pte Ltd, Singapore	Apollo International Pte Ltd, Singapore	Apollo TTG East Afirca Ltd., Uganda	Apollo TTG East Afirca Ltd., Uganda
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	UGANDA	UGANDA
Proportion of ownership interest in subsidiary	100.00%	100.00%	99.80%	99.80%
Proportion of voting rights held in subsidiary	100.00%	100.00%	99.80%	99.80%

**Disclosure of subsidiaries [Table]**

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Quindao High Tech Global Company Ltd., - China	Quindao High Tech Global Company Ltd., - China	Global Investment & Trust SL - Spain	Global Investment & Trust SL - Spain
Country of incorporation or residence of subsidiary	CHINA	CHINA	SPAIN	SPAIN
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(4)

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

Subsidiaries [Axis]	7		8	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ADSAL EXIM PRIVATE LIMITED	ADSAL EXIM PRIVATE LIMITED	COSMIC INVESTMENTS LIMITED	COSMIC INVESTMENTS LIMITED
CIN of subsidiary company	U51101DL2006PTC156638	U51101DL2006PTC156638	U65100DL1998PLC095123	U65100DL1998PLC095123
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(5)

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

Subsidiaries [Axis]	9		10	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	VINAYAK INFOSYS PRIVATE LIMITED	VINAYAK INFOSYS PRIVATE LIMITED	ENCORP E-SERVICE LIMITED	ENCORP E-SERVICE LIMITED
CIN of subsidiary company	U72200DL1999PTC099475	U72200DL1999PTC099475	U72900DL2003PLC119786	U72900DL2003PLC119786
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(6)

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

Subsidiaries [Axis]	11		12	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	APOLLO LYCOS NETCOMMERCE LIMITED	APOLLO LYCOS NETCOMMERCE LIMITED	APOLLO PRO X LIMITED	APOLLO PRO X LIMITED
CIN of subsidiary company	U72200DL2015PLC286822	U72200DL2015PLC286822	U72100DL2014PLC267725	U72100DL2014PLC267725
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	80.86%	80.86%	100.00%	100.00%
Proportion of voting rights held in subsidiary	80.86%	80.86%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(7)

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

Subsidiaries [Axis]	13		14	15
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	APOLLO APPAREL LIMITED	SOVAR PRIVATE LIMITED	APOLLO LOGISOLUTIONS LIMITED	APOLLO SUPPLY CHAIN PRIVATE LIMITED
CIN of subsidiary company	U19129DL2022PTC399769	U63020DL1989PLC174286	U63090DL2012PTC244255	U35110TN1985PTC012326
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	51.00%	85.69%	100.00%	100.00%
Proportion of voting rights held in subsidiary	51.00%	85.69%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(8)

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

Subsidiaries [Axis]	16	17	18	19
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ALS CONTAINER WAREHOUSING LIMITED	ALS SINGAMAS LOGISTICS LIMITED	ALS TUTCORIN TERMINAL PRIVATE LIMITED	ALS (FZE), Sharjah
CIN of subsidiary company	U63020UP2011PLC113334	U63030DL2017PLC316313	U74900TN2016PTC104760	
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	UNITED ARAB EMIRATES
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(9)

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

Subsidiaries [Axis]	20
	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	APOLLO WORLD CONNECT LIMITED
CIN of subsidiary company	U63000DL2012PLC241538
Country of incorporation or residence of subsidiary	INDIA

**[610800] Notes - Related party**

**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	1		2	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Tuticorin Container Warehouse	Tuticorin Container Warehouse	Janaki Traders	Janaki Traders
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAHFT7808A	AAHFT7808A	AADFJ7720R	AADFJ7720R
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]				
Services received related party transactions		94		
Revenue from rendering of services related party transactions		229		
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	274	0	4
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(2)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	3		4	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	OSK HOLDINGS (AIL) PRIVATE LIMITED	OSK HOLDINGS (AIL) PRIVATE LIMITED	AIL CONSULTANTS PRIVATE LIMITED	AIL CONSULTANTS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74140DL2012PTC244852	U74140DL2012PTC244852	U74140DL2012PTC244821	U74140DL2012PTC244821
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]				
Other related party transactions income	1	1		1
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	1	2	0	2
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(3)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	5		6	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	KANWAR FAMILY ADMINISTRATIVE SERVICES PRIVATE LIMITED	KANWAR FAMILY ADMINISTRATIVE SERVICES PRIVATE LIMITED	WHISTLING TRAIN PRODUCTIONS PRIVATE LIMITED	WHISTLING TRAIN PRODUCTIONS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999DL2018PTC335487	U74999DL2018PTC335487	U74999DL2018PTC338927	U74999DL2018PTC338927
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	1	1	1	1
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(4)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	7		8	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	KAMEA PROJECTS PRIVATE LIMITED	KAMEA PROJECTS PRIVATE LIMITED	Singamas Management Services Limited	Singamas Management Services Limited
Country of incorporation or residence of related party	INDIA	INDIA	HONG KONG	HONG KONG
CIN of related party	U45400DL2007PTC166563	U45400DL2007PTC166563		
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	4	4	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(5)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	16		17	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	FUNCTIONAL MEDICINE E-VENTURES PRIVATE LIMITED	FUNCTIONAL MEDICINE E-VENTURES PRIVATE LIMITED	CLEAN SHOP E-COMMERCE PRIVATE LIMITED	CLEAN SHOP E-COMMERCE PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U85110DL2021PTC390955	U85110DL2021PTC390955	U52399DL2021PTC390954	U52399DL2021PTC390954
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(6)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	18		19	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	S A R G A M CONSULTANTS PRIVATE LIMITED	S A R G A M CONSULTANTS PRIVATE LIMITED	WALNUT HEALTHCARE PRIVATE LIMITED	WALNUT HEALTHCARE PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74140DL1998PTC096019	U74140DL1998PTC096019	U93000DL2012PTC236605	U93000DL2012PTC236605
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]				
Other related party transactions expense	362	116		
Other related party transactions income	236	1		
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	541	678	0	0
Amounts receivable related party transactions	1	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(7)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	20		21	23
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	AMIT DYECHEM PRIVATE LIMITED	AMIT DYECHEM PRIVATE LIMITED	Apollo International FZE	GLOBAL PROMMART PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	UNITED ARAB EMIRATES	INDIA
CIN of related party	U24297DL2007PTC162027	U24297DL2007PTC162027		U45201DL2005PTC133065
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]				
Transfers under finance agreements from entity, related party transactions	237	175		
Transfers under finance agreements to entity, related party transactions	628	1,073		
Other related party transactions expense	165	232		15
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1,287	1,742	0	0
Amounts receivable related party transactions	0	0	5	125
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(8)

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

Categories of related parties [Axis]	Associates [Member]	Key management personnel of entity or parent [Member]		
	22	13		14
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Apollo Limited Logisolutions	Raaja Kanwar	Raaja Kanwar	Rakesh Gupta
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party		AAJPK0819J	AAJPK0819J	AAUPG0912H
CIN of related party	U63020DL1989PLC174286			
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]				
Transfers under finance agreements from entity, related party transactions			550	
Other related party transactions expense	2,724	855	1,222	
Other related party transactions income	1			
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	520	2,916	4,185	0
Amounts receivable related party transactions	7	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(9)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	14	15		24
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Rakesh Gupta	Suman Lata	Suman Lata	Manish Gupta
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAUPG0912H	ABLPL2834P	ABLPL2834P	AEVPG5351D
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]				
Other related party transactions expense	270	43	43	93
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(10)

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

Categories of related parties [Axis]	Other related parties [Member]			
	9		10	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ZON CONTAINER MANAGEMENT SERVICES PRIVATE LIMITED	ZON CONTAINER MANAGEMENT SERVICES PRIVATE LIMITED	KASHIPUR INFRASTRUCTURE AND FREIGHT TERMINAL PRIVATE LIMITED	KASHIPUR INFRASTRUCTURE AND FREIGHT TERMINAL PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U63023DL2017PTC326506	U63023DL2017PTC326506	U60200DL2011PTC227307	U60200DL2011PTC227307
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]				
Services received related party transactions	0	171		
Other related party transactions expense	0	195		
Other related party transactions income	0	125		
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	468	0	0
Amounts receivable related party transactions	0	24	0	1
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(11)

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

Categories of related parties [Axis]	Other related parties [Member]			
	11		12	
Related party [Axis]				
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	APOLLO TERMINAL LIMITED	PACIFIC PRIVATE LIMITED	APOLLO TERMINAL LIMITED	PACIFIC PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U63030DL2017PTC310726	U63030DL2017PTC310726	U63000MH2020PTC338448	U63000MH2020PTC338448
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]				
Services received related party transactions			6	
Revenue from rendering of services related party transactions			14	
Other related party transactions expense			138	
Other related party transactions income			1	
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	103	0	0
Amounts receivable related party transactions	0	15	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(12)

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

Categories of related parties [Axis]	Other related parties [Member]
Related party [Axis]	21
	<b>01/04/2021 to 31/03/2022</b>
Disclosure of transactions between related parties [Abstract]	
Disclosure of transactions between related parties [Line items]	
Name of related party	INDIA GLYCOLS LIMITED
Country of incorporation or residence of related party	INDIA
CIN of related party	L24111UR1983PLC009097
Description of nature of transactions with related party	Refer Note No. 58 of the financial statements
Description of nature of related party relationship	Refer Note No. 58 of the financial statements
Related party transactions [Abstract]	
Other related party transactions contribution received	0
Outstanding balances for related party transactions [Abstract]	
Amounts payable related party transactions	4
Amounts receivable related party transactions	0
Outstanding commitments made by entity, related party transactions	0
Outstanding commitments made on behalf of entity, related party transactions	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0
Expense recognised during period for bad and doubtful debts for related party transaction	0

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of related party [TextBlock]	Textual information (91) [See below]	Textual information (92) [See below]
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

## Textual information (91)

### Disclosure of related party [Text Block]

#### 58. Related party disclosures

As per Ind AS - 24 Related Party Transactions, the disclosures of party list, relationship, nature of transactions, transaction amount & outstanding balances with related parties are given below :

#### 58.1 List of related parties and relationships:

Sl No	Relationship	Name of Related Party	Details
1	Parties exercising significant influence	OSK Holdings (AIL) Private Limited	Holds 32.05% of equity share capital in Apollo International Limited
		AIL Consultants Private Limited	Holds 21.37% of equity share capital in Apollo International Limited
		Global Propmart Private Limited	Holds 13.16% of equity share capital in Apollo International Limited
2	Direct Subsidiaries	Apollo International FZC, Sharjah	99.82% subsidiary of Apollo International Limited
		Adsal Exim Private Ltd, India	100% subsidiary of Apollo International Limited
		BI Proex Limited	100% subsidiary of Apollo International Limited
		Apollo Lycos Netcommerce Limited, India	81% subsidiary of Apollo International Limited
		Encorp E-services Limited, India	100% subsidiary of Apollo International Limited

		Cosmic Investments Limited, India	100% subsidiary of Apollo International Limited
		Apollo International (FZE) Limited	100% subsidiary of Apollo International Limited
		Apollo Sovar Apparel Private Ltd, India	51% subsidiary of Apollo International Limited
3	Indirect subsidiaries	Vinayak Infosys Private Limited, India	100% subsidiary of Cosmic Investment Limited
		Apollo International PTE Limited, Singapore	100% subsidiary of Apollo International FZC, Sharjah
		Apollo TTG East Africa Limited, Uganda	100% subsidiary of Apollo International FZC, Sharjah
		Quingdao High Tech Global Company Limited, China	100% subsidiary of Apollo International FZC, Sharjah
		Global Investment & Trust S.L., Spain	100% subsidiary of Apollo International FZC, Sharjah
		Apollo International USA Inc.	100% subsidiary of Apollo International FZC, Sharjah
		Tire Tech Global LLC -USA	55% subsidiary of Apollo International FZC, Sharjah
		Apollo International Trading LLC	100% subsidiary of Apollo International FZC, Sharjah
4	Key Management Personnel (KMP)	Mr. Raaja Kanwar	Vice chairman and Managing Director (Promoter since 27.03.2017)
		Mr. Manish Gupta	Chief Finance Officer
		Mrs.Suman Lata	Company Secretary

5	Associate Entity	Apollo Logisolutions Limited, India	49.38% Associate of Apollo International Limited
6	Enterprises controlled by KMP	Sargam Consultants Private Limited	Holding 45% of equity Share by Raaja Kanwar (with rest 55% through wife Kamayani Singh Kanwar (45%) and sons Zeefan Kanwar (5%) and Aryan Kanwar (5%))
		Amit Dyechem Private Limited	Holding of 99.67% of equity share by Mr. Raaja Kanwar
		Walnut Healthcare Private Limited	Holding of 79.92% of equity share by Mr. Raaja Kanwar
		Functional Medicines E-Ventures Pvt Ltd	Holding 50% of equity Share By Raaja Kanwar (with rest 50% through wife Kamayani Singh Kanwar)
		Clean shop E-Commerce Pvt Ltd	Holding 50% of equity Share By Raaja Kanwar (with rest 50% through wife Kamayani Singh Kanwar)
7	Relatives of Key Management Personnel	Mr. Onkar S. Kanwar	Father of Mr.Raaja Kanwar
		Mrs. Taru Kanwar	Mother of Mr. Raaja Kanwar
		Mrs. Kamayani Kanwar	Wife of Mr.Raaja Kanwar
		Mr. Aryaan Kanwar	Son of Mr. Raaja Kanwar
		Mr. Zeefan Kanwar	Son of Mr. Raaja Kanwar
8	Enterprises having significant influence (EHSI)	Kanwar Family Administrative services Private Limited.	Holding of 50 % of equity share by Mr. Raaja Kanwar (with rest 50% through wife Kamayani Singh Kanwar)

Whistling Train  
Productions  
Private Limited

Holding of 50 % of equity share by Mr.  
Raaja Kanwar

Kamea Projects  
Private Limited

58.2 Disclosure of Related Party Transactions:

Nature of Transaction	Related Party	KMP Controlled Enterprises		Key Management Personal		EHSI		
		March 31, 2022	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022	March 31, 2023	IN 31,
Sale of Services	Tuticorin Container Warehouse		-		-			22'
Sale of Services	Janaki Traders		-		-			0
Sale of Services	Apollo Pacific Terminal Private Limited							
Managerial Remuneration	Raaja Kanwar		-		550	936		-
Salaries	Rakesh Gupta					270		
Salaries	Manish Gupta				93			
Salaries	Suman Lata (effective from 15/02/2022)				43	43		
Commission and handling charges	Apollo Pacific Terminal Private Limited							
Commission and handling charges	Zon Container Management							

	Services Private Limited				
Services Received	Tuticorin Container Warehouse	-	-		94
Services Received	Apollo Pacific Terminal Private Limited				
Services Received	Zon Container Management Services Private Limited				
Rent Received	OSK Holdings (AIL) Private Limited	-	-	1	1
Rent Received	Apollo Logisolutions Limited				
Rent Received	AIL Consutants Private Limited	-	-		1
Rent Received	Apollo Pacific Terminal Private Limited				
Rent Received	Zon Container Management Services Private Limited				
Rent Received	Sargam Consultants Pvt.Ltd.	1	1	-	-
Rent Received	Walnut Healthcare Pvt.Ltd.	0	0	-	-
Rent Received	Global Propmart Pvt Ltd	0			
Rent Received	Amit Dychem Pvt.Ltd.	0		-	-

Rent Received	Kanwar Family Administrative services Private limited.	-	-	0	0
Rent Received	Whistling train productions Pvt.Ltd.	-	-	0	0
Rent Received	Functional Medicines E-Ventures Pvt Ltd	-	-	0	0
Rent Received	Clean shop E-Commerce Pvt Ltd	-	-	0	0
Rent Received	Kamea Projects Pvt Ltd	-	-	0	0
Loans and advances Received	Amit Dyechem Pvt.Ltd.	237	175	-	-
Loans and advances Received	Sargam Consultants Pvt.Ltd.	235	-	-	-
Loans and advances Received	Raaja Kanwar	-	-	550	-
Repayment of Loans and Advances	Amit Dyechem Pvt.Ltd.	628	1,073	-	-
Repayment of Loans and Advances	Sargam Consultants Pvt.Ltd.	235	-	-	-
Interest paid Loans /advances	Amit Dyechem Pvt.Ltd.	165	232	-	-
Interest paid Loans /advances	Sargam Consultants Pvt.Ltd.	37	26	-	-
Interest paid Loans /advances	Raaja Kanwar	305	-	286	-
	Zon Container Management				

Dividend Income	Services Private Limited				
Corporate Cost Allocation	Zon Container Management Services Private Limited				
Rent Expenses	Sargam Consultants Pvt.Ltd.	90	90	-	-
Rent Expenses	Kashipur Infrastructure and Freight Terminal Private Limited		-	-	-
Personal Guarantee Received	Raaja Kanwar		-	12,211	-
Reimbursement of Expenses	Apollo Logisolutions Limited				
Security Deposit paid	Apollo Logisolutions Limited				
Security Deposit returned	Apollo Logisolutions Limited				
Balances Outstanding:					
Loans and advances (Cr)	Sargam Consultants Pvt.Ltd.	255	255	-	-
Loans and advances (Cr)	Amit Dyechem Pvt.Ltd.	1267	1,658	-	-
Loans and advances (Cr)	Raaja Kanwar		-	2,540	2,540
Loans and advances (Cr)	Raaja Kanwar		-	1,300	-

Interest Payables (Cr)	Sargam Consultants Pvt.Ltd.	4	71	-	-
Interest Payables (Cr)	Amit Dyechem Pvt.Ltd.	21	84	-	-
Interest Payables (Cr)	Global Propmart Pvt Ltd		15	-	-
Interest Payables (Cr)	Raaja Kanwar		-	376	314
Trade Receivables	Kashipur Infrastructure and Freight Terminal Private Limited		-	-	-
Trade Receivables	Apollo Pacific Terminal Private Limited		-	-	-
Trade Receivables	Janaki Traders		-	-	4
Trade Receivables	Tuticorin Container Warehouse		-	-	27
Trade Receivables	Apollo International FZE (Subsidiary of Associate)				
Trade Payable	Zon Container Management Services Private Limited				
Trade Payable	Apollo Pacific Terminal Private Limited				

**Infrastructure  
and Freight**

Trade Payable

	Terminal Private Limited					
Managerial Remuneration/Sitting fees Payable	Raaja Kanwar	-		31		-
Security Deposits	Apollo Logisolutions Limited					
Security Deposits	Sargam Consultants Pvt.Ltd.	240	40	-		-
Other Receivables	Amit Dyechem Pvt.Ltd.	-		-		0
Other Receivables	Kamea Projects Pvt Ltd	-		-	4	4
Other Receivables	AIL Consutants Private Limited	-		-		2
Other Receivables	Whistling train productions Pvt.Ltd.	-		-	1	1
Other Receivables	OSK Holdings (AIL) Private Limited	-		-	1	2
Other Receivables	Kanwar Family Administrative services Private limited.	-		-	1	1
Other Receivables	Functional Medicines E-Ventures Pvt Ltd	0	-	-		0

Other Receivables	Clean shop E-Commerce Pvt Ltd		-	-	0	0
Other Receivables	Apollo Pacific Terminal Private Limited					
Other Receivables	Zon Container Management Services Private Limited					
Other Receivables	Sargam Consultants Pvt.Ltd.	1				
Other Receivables	Walnut Healthcare Pvt.Ltd.	0				
Other Receivables	Global Propmart Pvt Ltd	125				
Other Receivables	Apollo Logisolutions Limited					
Other Receivables	Raaja Kanwar		-	0		-
Corporate Cost Allocation receivable	Zon Container Management Services Private Limited					
Other Payables	Sargam Consultants Pvt.Ltd.	41	311	-		-
Other Payables	India Glycols Limited		-	-		4
Other Payables	Due to Director		-	-		-

Provision for Expenses	PIL India Pvt Ltd.				0
Corporate Guarantee Received	Kamea Projects Pvt Ltd	-	-		40
Personal Guarantee Received	Raaja Kanwar	-	17,480	23,211	-
Corporate Guarantee Received	Refer foot note below	16274	7,390	-	-

Note: Promotor entities AIL Consultants Private Limited, Amit Dychem Private Limited, Global Propmart Private Limited and OSK Holding (AIL) Private Limited have given unconditional and irrevocable Corporate Guaranties to Euro Exim Bank Limited for non-fund facility of USD 20 Million (Previous year USD 10 Million) granted to the company in the form of LC and BG.

## Textual information (92)

### Disclosure of related party [Text Block]

#### 58. Related party disclosures

As per Ind AS - 24 Related Party Transactions, the disclosures of party list, relationship, nature of transactions, transaction amount & outstanding balances with related parties are given below :

#### 58.1 List of related parties and relationships:

Sl No	Relationship	Name of Related Party	Details
1	Parties exercising significant influence	OSK Holdings (AIL) Private Limited	Holds 32.05% of equity share capital in Apollo International Limited
		AIL Consultants Private Limited	Holds 21.37% of equity share capital in Apollo International Limited
		Global Propmart Private Limited	Holds 13.16% of equity share capital in Apollo International Limited
2	Direct Subsidiaries	Apollo International FZC, Sharjah	99.82% subsidiary of Apollo International Limited
		Adsal Exim Private Ltd, India	100% subsidiary of Apollo International Limited
		BI Proex Limited	100% subsidiary of Apollo International Limited
		Apollo Lycos Netcommerce Limited, India	81% subsidiary of Apollo International Limited
		Encorp E-services Limited, India	100% subsidiary of Apollo International Limited

		Cosmic Investments Limited, India	100% subsidiary of Apollo International Limited
		Apollo International (FZE) Limited	100% subsidiary of Apollo International Limited
		Apollo Sovar Apparel Private Ltd, India	51% subsidiary of Apollo International Limited
3	Indirect subsidiaries	Vinayak Infosys Private Limited, India	100% subsidiary of Cosmic Investment Limited
		Apollo International PTE Limited, Singapore	100% subsidiary of Apollo International FZC, Sharjah
		Apollo TTG East Africa Limited, Uganda	100% subsidiary of Apollo International FZC, Sharjah
		Quingdao High Tech Global Company Limited, China	100% subsidiary of Apollo International FZC, Sharjah
		Global Investment & Trust S.L., Spain	100% subsidiary of Apollo International FZC, Sharjah
		Apollo International USA Inc.	100% subsidiary of Apollo International FZC, Sharjah
		Tire Tech Global LLC -USA	55% subsidiary of Apollo International FZC, Sharjah
		Apollo International Trading LLC	100% subsidiary of Apollo International FZC, Sharjah
4	Key Management Personnel (KMP)	Mr. Raaja Kanwar	Vice chairman and Managing Director (Promoter since 27.03.2017)
		Mr. Manish Gupta	Chief Finance Officer
		Mrs.Suman Lata	Company Secretary

5	Associate Entity	Apollo Logisolutions Limited, India	49.38% Associate of Apollo International Limited
6	Enterprises controlled by KMP	Sargam Consultants Private Limited	Holding 45% of equity Share by Raaja Kanwar (with rest 55% through wife Kamayani Singh Kanwar (45%) and sons Zeefan Kanwar (5%) and Aryan Kanwar (5%))
		Amit Dyechem Private Limited	Holding of 99.67% of equity share by Mr. Raaja Kanwar
		Walnut Healthcare Private Limited	Holding of 79.92% of equity share by Mr. Raaja Kanwar
		Functional Medicines E-Ventures Pvt Ltd	Holding 50% of equity Share By Raaja Kanwar (with rest 50% through wife Kamayani Singh Kanwar)
		Clean shop E-Commerce Pvt Ltd	Holding 50% of equity Share By Raaja Kanwar (with rest 50% through wife Kamayani Singh Kanwar)
7	Relatives of Key Management Personnel	Mr. Onkar S. Kanwar	Father of Mr.Raaja Kanwar
		Mrs. Taru Kanwar	Mother of Mr. Raaja Kanwar
		Mrs. Kamayani Kanwar	Wife of Mr.Raaja Kanwar
		Mr. Aryaan Kanwar	Son of Mr. Raaja Kanwar
		Mr. Zeefan Kanwar	Son of Mr. Raaja Kanwar
8	Enterprises having significant influence (EHSI)	Kanwar Family Administrative services Private Limited.	Holding of 50 % of equity share by Mr. Raaja Kanwar (with rest 50% through wife Kamayani Singh Kanwar)

Whistling Train  
Productions  
Private Limited

Holding of 50 % of equity share by Mr.  
Raaja Kanwar

Kamea Projects  
Private Limited

58.2 Disclosure of Related Party Transactions:

Nature of Transaction	Related Party	KMP Controlled Enterprises		Key Management Personal		EHSI		
		March 31, 2022	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022	March 31, 2023	IN 31,
Sale of Services	Tuticorin Container Warehouse		-		-			22'
Sale of Services	Janaki Traders		-		-			0
Sale of Services	Apollo Pacific Terminal Private Limited							
Managerial Remuneration	Raaja Kanwar		-		550	936		-
Salaries	Rakesh Gupta					270		
Salaries	Manish Gupta				93			
Salaries	Suman Lata (effective from 15/02/2022)				43	43		
Commission and handling charges	Apollo Pacific Terminal Private Limited							
Commission and handling charges	Zon Container Management							

	Services Private Limited				
Services Received	Tuticorin Container Warehouse	-	-		94
Services Received	Apollo Pacific Terminal Private Limited				
Services Received	Zon Container Management Services Private Limited				
Rent Received	OSK Holdings (AIL) Private Limited	-	-	1	1
Rent Received	Apollo Logisolutions Limited				
Rent Received	AIL Consutants Private Limited	-	-		1
Rent Received	Apollo Pacific Terminal Private Limited				
Rent Received	Zon Container Management Services Private Limited				
Rent Received	Sargam Consultants Pvt.Ltd.	1	1	-	-
Rent Received	Walnut Healthcare Pvt.Ltd.	0	0	-	-
Rent Received	Global Propmart Pvt Ltd	0			
Rent Received	Amit Dychem Pvt.Ltd.	0		-	-

Rent Received	Kanwar Family Administrative services Private limited.	-	-	0	0
Rent Received	Whistling train productions Pvt.Ltd.	-	-	0	0
Rent Received	Functional Medicines E-Ventures Pvt Ltd	-	-	0	0
Rent Received	Clean shop E-Commerce Pvt Ltd	-	-	0	0
Rent Received	Kamea Projects Pvt Ltd	-	-	0	0
Loans and advances Received	Amit Dyechem Pvt.Ltd.	237	175	-	-
Loans and advances Received	Sargam Consultants Pvt.Ltd.	235	-	-	-
Loans and advances Received	Raaja Kanwar	-	-	550	-
Repayment of Loans and Advances	Amit Dyechem Pvt.Ltd.	628	1,073	-	-
Repayment of Loans and Advances	Sargam Consultants Pvt.Ltd.	235	-	-	-
Interest paid Loans /advances	Amit Dyechem Pvt.Ltd.	165	232	-	-
Interest paid Loans /advances	Sargam Consultants Pvt.Ltd.	37	26	-	-
Interest paid Loans /advances	Raaja Kanwar	305	-	286	-
	Zon Container Management				

Dividend Income	Services Private Limited					
Corporate Cost Allocation	Zon Container Management Services Private Limited					
Rent Expenses	Sargam Consultants Pvt.Ltd.	90	90	-		-
Rent Expenses	Kashipur Infrastructure and Freight Terminal Private Limited		-	-		-
Personal Guarantee Received	Raaja Kanwar		-	12,211		-
Reimbursement of Expenses	Apollo Logisolutions Limited					
Security Deposit paid	Apollo Logisolutions Limited					
Security Deposit returned	Apollo Logisolutions Limited					
Balances Outstanding:						
Loans and advances (Cr)	Sargam Consultants Pvt.Ltd.	255	255	-		-
Loans and advances (Cr)	Amit Dyechem Pvt.Ltd.	1267	1,658	-		-
Loans and advances (Cr)	Raaja Kanwar		-	2,540	2,540	-
Loans and advances (Cr)	Raaja Kanwar		-		1,300	-

Interest Payables (Cr)	Sargam Consultants Pvt.Ltd.	4	71	-	-
Interest Payables (Cr)	Amit Dyechem Pvt.Ltd.	21	84	-	-
Interest Payables (Cr)	Global Propmart Pvt Ltd		15	-	-
Interest Payables (Cr)	Raaja Kanwar		-	376	314
Trade Receivables	Kashipur Infrastructure and Freight Terminal Private Limited		-	-	-
Trade Receivables	Apollo Pacific Terminal Private Limited		-	-	-
Trade Receivables	Janaki Traders		-	-	4
Trade Receivables	Tuticorin Container Warehouse		-	-	27
Trade Receivables	Apollo International FZE (Subsidiary of Associate)				
Trade Payable	Zon Container Management Services Private Limited				
Trade Payable	Apollo Pacific Terminal Private Limited				

**Infrastructure  
and Freight**

Trade Payable

	Terminal Private Limited					
Managerial Remuneration/Sitting fees Payable	Raaja Kanwar	-		31		-
Security Deposits	Apollo Logisolutions Limited					
Security Deposits	Sargam Consultants Pvt.Ltd.	240	40	-		-
Other Receivables	Amit Dyechem Pvt.Ltd.	-		-		0
Other Receivables	Kamea Projects Pvt Ltd	-		-	4	4
Other Receivables	AIL Consutants Private Limited	-		-		2
Other Receivables	Whistling train productions Pvt.Ltd.	-		-	1	1
Other Receivables	OSK Holdings (AIL) Private Limited	-		-	1	2
Other Receivables	Kanwar Family Administrative services Private limited.	-		-	1	1
Other Receivables	Functional Medicines E-Ventures Pvt Ltd	0	-	-		0

Other Receivables	Clean shop E-Commerce Pvt Ltd		-	-	0	0
Other Receivables	Apollo Pacific Terminal Private Limited					
Other Receivables	Zon Container Management Services Private Limited					
Other Receivables	Sargam Consultants Pvt.Ltd.	1				
Other Receivables	Walnut Healthcare Pvt.Ltd.	0				
Other Receivables	Global Propmart Pvt Ltd	125				
Other Receivables	Apollo Logisolutions Limited					
Other Receivables	Raaja Kanwar		-	0		-
Corporate Cost Allocation receivable	Zon Container Management Services Private Limited					
Other Payables	Sargam Consultants Pvt.Ltd.	41	311	-		-
Other Payables	India Glycols Limited		-	-		4
Other Payables	Due to Director		-	-		-

Provision for Expenses	PIL India Pvt Ltd.				0
Corporate Guarantee Received	Kamea Projects Pvt Ltd	-	-		40
Personal Guarantee Received	Raaja Kanwar	-	17,480	23,211	-
Corporate Guarantee Received	Refer foot note below	16274	7,390	-	-

Note: Promotor entities AIL Consultants Private Limited, Amit Dychem Private Limited, Global Propmart Private Limited and OSK Holding (AIL) Private Limited have given unconditional and irrevocable Corporate Guaranties to Euro Exim Bank Limited for non-fund facility of USD 20 Million (Previous year USD 10 Million) granted to the company in the form of LC and BG.

### [611700] Notes - Other provisions, contingent liabilities and contingent assets

#### Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Contingent liability on disputed sales tax [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Refer to child member	Refer to child member	Disputed Sale Tax Demand	Disputed Sale Tax Demand
Estimated financial effect of contingent liabilities	25	2	0	2

#### Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Contingent liability on disputed income tax [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Income Tax - CIT (Appeal) (A.Y 2014-15)	Income Tax - CIT (Appeal) (A.Y 2014-15)
Estimated financial effect of contingent liabilities	25	0

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (93) [See below]	Textual information (94) [See below]
Whether there are any contingent liabilities	Yes	Yes

## Textual information (93)

### Disclosure of contingent liabilities [Text Block]

#### 63 Contingent Liabilities

Nature of dues	As at 31st March, 2023	As at 31st March, 2022
Disputed Sale Tax Demand	0	2
Disputed Income Tax Demands under Appeal:		
Income Tax - CIT (Appeal) (A.Y 2014-15)	25	0
Guarantees / LC given by Bankers on behalf of the Company	8689	15448
Total	8714	15450

## Textual information (94)

### Disclosure of contingent liabilities [Text Block]

#### 63 Contingent Liabilities

Nature of dues	As at 31st March, 2023	As at 31st March, 2022
Disputed Sale Tax Demand	0	2
Disputed Income Tax Demands under Appeal:		
Income Tax - CIT (Appeal) (A.Y 2014-15)	25	0
Guarantees / LC given by Bankers on behalf of the Company	8689	15448
Total	8714	15450

### [610500] Notes - Events after reporting period

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

### [612500] Notes - Share-based payment arrangements

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

**[613000] Notes - Earnings per share**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of earnings per share [TextBlock]	Textual information (95) [See below]	Textual information (96) [See below]
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

**Textual information (95)**

**Disclosure of earnings per share [Text Block]**

48 Earning per share

(a) Profit for the period attributable to equity share holders 2,470 4,143

(b) Weighted average number of equity shares of 10 each 1,90,00,000 1,90,00,000

Nominal value per share

(c) Earnings per share

Basic 13 22

Dilluted 13 22

## Textual information (96)

### Disclosure of earnings per share [Text Block]

48 Earning per share

(a) Profit for the period attributable to equity share holders	2,470	4,143
(b) Weighted average number of equity shares of 10 each	1,90,00,000	1,90,00,000
Nominal value per share		
(c) Earnings per share		
Basic	13	22
Dilluted	13	22

### [610900] Notes - First time adoption

Disclosure of comprehensive income Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for comprehensive income [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Ind AS Adjustment for comprehensive income	0	0
Disclosure of comprehensive income Ind AS adjustment [Line items]		
Description of Ind AS adjustment	Ind AS Adjustment	Ind AS Adjustment
Ind AS Adjustment for comprehensive income	0	0
Ind AS Adjustment for comprehensive income	0	0

Disclosure of profit (loss) for the period Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for profit (loss) for the period [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Ind AS Adjustment for profit (loss) for the period	0	0
Disclosure of profit (loss) for the period Ind AS adjustment [Line items]		
Description of Ind AS adjustment	Ind AS Adjustment	Ind AS Adjustment
Ind AS Adjustment for profit (loss) for the period	0	0
Ind AS Adjustment for profit (loss) for the period	0	0

**Disclosure of equity Ind AS adjustment [Table]**

..(1)

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

Ind AS adjustment for equity [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Ind AS Adjustment for equity	0	0
Disclosure of equity Ind AS adjustment [Line items]		
Description of Ind AS adjustment	Ind AS Adjustment	Ind AS Adjustment
Ind AS Adjustment for equity	0	0
Ind AS Adjustment for equity	0	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0