

**BALANOOR PLANTATIONS AND INDUSTRIES LIMITED**  
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Name of company	BALANOOR PLANTATIONS AND INDUSTRIES LIMITED	
Corporate identity number	U70102KA1974PLC002641	
Permanent account number of entity	AAACB9166H	
Address of registered office of company	EMPIRE INFANTRY 3RD FLOORINFANTRY ROAD NO.29 BANGALORE	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	329	
Whether company has published sustainability report for the financial Year	No	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (1) [See below]	
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (2) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (3) [See below]	
Disclosure in auditors report relating to inventories	Textual information (4) [See below]	
Disclosure in auditors report relating to loans		Textual information (5) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	In view of what is stated in (iii) above, reporting compliance under sections 185 and 186 of the Act does not arise.	
Disclosure in auditors report relating to deposits accepted		The company has not accepted any deposits. Therefore, the provision of clause (v) of Para 3 of the Companies (Auditor's Report) Order, 2020 is not applicable to the company
Disclosure in auditors report relating to maintenance of cost records		Textual information (6) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (7) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (8) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (9) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (10) [See below]	
Disclosure in auditors report relating to managerial remuneration	NA	
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company. Therefore, reporting under clause 3 (xii) (a) to (c) of the said order does not arise
Disclosure in auditors report relating to transactions with related parties	Textual information (11) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	NA	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (12) [See below]	

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (13) [See below]
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**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	<b>01/04/2021 to 31/03/2022</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	BADARI,MADHUSUDHAN&SRINIVASAN
Name of auditor signing report	RAJENDIRAN SREENIVASAN
Firms registration number of audit firm	005389S
Membership number of auditor	021883
Address of auditors	132 Kantha court, 2nd floor Lalbagh Road Bangalore-560027
Permanent account number of auditor or auditor's firm	AAAFB6539M
SRN of form ADT-1	G62244785
Date of signing audit report by auditors	01/09/2022
Date of signing of balance sheet by auditors	01/09/2022

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

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (14) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

**Textual information (1)****Disclosure in auditors report relating to fixed assets**

In respect of Property, Plant and Equipment and Intangible assets of the Company: (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment; (B) As explained to us and based on our examination of the records, the Company does not have any intangible assets so reporting on this point does not arise; (b) As explained to us and based on our examination of records, the management has carried out physical verification of Property, Plant and Equipments in accordance with the phased program of physical verification designed to cover all the items over a period of three years, which is considered reasonable having regard to the size of the Company and the nature of its assets and no discrepancies were said to be found on such verification during the year; (c) As explained to us and based on our examination of records, the title deeds of immovable properties are held in the name of the Company. However, in respect of certain immovable properties, we were informed that the title deeds have been deposited with the bankers as security for availing loans. The Company has obtained conformation from the said banks in this respect. (d) The Company has not revalued its Property, Plant and Equipment during the year; (e) As informed to us, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Thus further reporting thereon does not arise;

**Textual information (2)****Disclosure relating to physical verification and material discrepancies of fixed assets**

As explained to us and based on our examination of records, the management has carried out physical verification of Property, Plant and Equipments in accordance with the phased program of physical verification designed to cover all the items over a period of three years, which is considered reasonable having regard to the size of the Company and the nature of its assets and no discrepancies were said to be found on such verification during the year

## Textual information (3)

### **Disclosure relating to title deeds of immovable properties**

As explained to us and based on our examination of records, the title deeds of immovable properties are held in the name of the Company. However, in respect of certain immovable properties, we were informed that the title deeds have been deposited with the bankers as security for availing loans. The Company has obtained conformation from the said banks in this respect.

## Textual information (4)

### **Disclosure in auditors report relating to inventories**

a) Inventories have been physically verified by the management at reasonable intervals during the period under audit and having regard to the nature of the business and volume of operations, we are of the opinion that coverage and procedure for verification is appropriate. We have been informed that discrepancies of 10% or more in the aggregate for each class of inventory was not noticed on verification. b) As there is no working capital limit sanction in excess of five crore rupees during any point of time of the year, reporting thereon does not arise.

## Textual information (5)

### **Disclosure in auditors report relating to loans**

As the informed to us, the Company during the year has not made investments in, provided any guarantee or security or granted any loans or advances in nature of loan, secured or unsecured to Companies, Firm, Limited Liability Partnerships or any other parties. Therefore, reporting on 3 (iii) (a) to (f) of the said order does not arise

## Textual information (6)

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

The maintenance of cost records has not been specified by the Central Government under Section 148(1) of the Act for the business activities carried out by the Company. Therefore, reporting under clause 3(vi) of Companies (Auditor's Report) Order, 2020 does not arise

## Textual information (7)

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

According to the information and explanations given to us, the Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance contributions, Income Tax, Sales Tax, Goods and Service Tax and Other applicable statutory dues with the appropriate authorities and there were no undisputed amounts payable as at 31.3.2022, which were in arrears for the period of more than six months from the date they became payable;

According to the information and explanations given to us, there are no statutory dues which have not been deposited as at 31 st March, 2022, on account of dispute:

## Textual information (8)

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

On the basis of examination of records of the Company and the information and explanations given to us, in our opinion, the Company has not defaulted in repayment of loans or borrowings to any lender. (b) On the basis of examination of records of the Company and the information and explanations given to us, in our opinion, the company has not been declared as a willful defaulter by any bank or financial institution or other lenders or Government or any Government authorities. (c) The company has not obtained any term loans from any lender, therefore reporting on this does not arise.

## Textual information (9)

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

The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Therefore, reporting under clause 3(x) of the said order does not arise

## Textual information (10)

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

To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year

## Textual information (11)

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

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

## Textual information (12)

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

According to the information and explanations given to us and the records of the Company examined by us, the Company has not entered into any non-cash transactions with the Directors' or persons connected with them. Therefore, reporting compliance under section 192 of the Act does not arise

## Textual information (13)

### **Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934**

According to the information and explanations given to us and based on our examination of the records of the Company, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Therefore, the provisions of clause (xvi) (a) of Para 3 of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company

## Textual information (14)

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

Independent Auditors' Report

To the Members of BALANOOR PLANTATIONS & INDUSTRIES LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

1.01 We have audited the accompanying Consolidated financial statements of BALANOOR PLANTATIONS & INDUSTRIES LIMITED, Bangalore (hereinafter referred to as "the Parent Company"), and its subsidiary BALANOOR PRINTERS LIMITED and Associate enterprise BLOOM LIMITED (the parent and its subsidiary and associate together referred as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2022, the Consolidated Statements of Profit and Loss and Consolidated Cash Flows for the year ended on that date and notes to the financial statements, including a summary of the significant accounting policies (hereinafter referred to as "the Consolidated Financial Statements") and other explanatory information, wherein the transactions of contra nature between the Holding Company and its Subsidiary Enterprise under certain Assets & Liabilities and Profit & Loss have been deleted for the purpose of consolidation as per "line to line method" suggested by the Institute of Chartered Accountants of India.

1.02 In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate financial statements of the subsidiary referred to below in the Other Matter section below, the aforesaid Consolidated financial statements give the information required by the the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with rules as amended and other accounting principles generally accepted in India, of the Consolidated State of Affairs of the Group as at March 31, 2022 and its loss and Cash flows for the year ended on that date.

Basis for opinion

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

Information other than the Consolidated Financial Statements and Auditor's Report thereon

3.01 The Parent's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to the Board's Report and other Shareholder's information but does not include the consolidated financial statements and our auditor's report thereon.

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

3.03 In connection with our audit of the Consolidated financial statements, our responsibility is to read the other information, compare with the financial statements of subsidiary and associate audited by other auditors, to the extent it relates to these entities and in doing so, place reliance on the work of other auditors and 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. Other information so far as it relates to the subsidiary and associate is traced from their financial statements audited by the other auditors.

3.04 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.

Emphasis of Matter

4.01 We draw attention to the Note 39 in the notes to consolidate the financial statements relating to impact COVID 19 pandemic and its likely impact on the Groups business prospects and profitability, but without affecting the going concern assumption of the Company.

Our opinion on the consolidated financial statements is not modified in respect of the above matter.

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

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

5.02 In preparing the Consolidated financial statements, respective Board of Directors of the Group companies is responsible for assessing the Group's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate or to cease operations or has no realistic alternative but to do so. Those Board of Directors' are also responsible for overseeing the Group's financial reporting process.

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

6.01 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 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.

6.02 As part of an audit in accordance with the 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

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

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

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability of the Group and its subsidiary and associate

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 Company 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 or business activities included in the Consolidated Financial Statements of which we are the independent auditors. For the other entities or business activities 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.

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

we communicate with those charged with governance of the Parent and its subsidiary and associate 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.

Other Matters:

The Consolidated Financial Statement include financial statement of subsidiary enterprise which is audited by other auditor and whose financial statements reflect total assets of Rs. 34316 thousand and total outside liabilities of Rs. 414 thousands as at March 31, 2022, total revenues of Rs.1555 thousands, as considered in the statement. These 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 subsidiary, and our report in terms of sub section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary is based solely on the reports of the other auditor. Our opinion on the Consolidated Financial Statements above, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter with respect to our reliance on the work done and the report of the other auditor.

#### Report on Other Legal and Regulatory Requirements

7.01 As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 (xxi) of the Order.

7.02 As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of other auditors on separate financial statements of subsidiary and associate incorporated in India, referred in the Other Matters paragraph above 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 account 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 & Loss, and the Consolidated Cash flow Statement dealt with by this Report are in agreement with the relevant books of account;

In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended from time to time;

On the basis of the written representations received from the directors of the Parent as on 31st March, 2022 taken on record by the Board of Directors of the Company and the reports of the statutory auditors of its subsidiary company incorporated in India, none of the directors of the Group companies is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;

With respect to the adequacy of the internal financial controls with reference to financial statement and the operating effectiveness of such controls, refer to our separate Report in "Annexure B", which is based on the auditors' reports of the Parent and subsidiary company incorporated in India

In Our Opinion and best of our information and according to the explanation given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of section 197(16) of the companies act 2013.

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:

a) The Consolidated Financial Statements have disclosed the impact of pending litigations in its financial position of the Company in Note 26 & 27 to the Consolidated Financial Statements;

b) The Group did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;

c) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company, and its subsidiary and associate incorporated in India during the year ended March 31, 2022

(d) (i) The respective management of the holding company and its subsidiary and associate have represented to us that in Note No.40, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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 the Company 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, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The respective management of the holding company and its subsidiary and associate have represented to us that in Note No 41, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures, we have considered reasonable and appropriate in the circumstance and performed by us and based on the certificate from the management of the Holding and subsidiary and associate; nothing has come to our notice that has caused us to believe that the representations under sub clause (i) and (ii) mentioned above contain any material misstatement;



The Holding Company has not declared any dividend in last year which has been paid in current year. Further, no dividend has been declared in current year. Accordingly, the provision of section 123 of the Act is not applicable to the company.

for Badari, Madhusudhan & Srinivasan  
Chartered Accountants  
FRN: 005389S

(S.Rajendiran )  
Partner  
M. No. 021883  
UDIN: 22021883AQ1SJP2519  
Place: Bengaluru  
Date: 30.08.2022

Annexure 'A' to the Independent Auditors' Report  
(Referred to in Paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

As required by the clause 3(xxi) of CARO 2020, we report that no adverse comment or qualification have been given by the auditors of the Holding and Subsidiary and associate and accordingly, no comment in respect of the said clause has been included in this report.

for Badari, Madhusudhan & Srinivasan  
Chartered Accountants

FRN: 005389S

(S.Rajendiran)  
Partner  
M. No. 021883  
UDIN: 22021883AQ1SJP2519  
Place: Bengaluru  
Date: 30.08.2022

Annexure “B” to the Independent Auditors’ Report  
(Referred to in Paragraph 7.02(f) under ‘Report on Other Legal and Regulatory Requirements’ Section of our report of even date)

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

1.01 We have audited the Internal Financial Controls over Financial Reporting with reference to Consolidated Financial Statements of BALANOOR PLANTATIONS & INDUSTRIES LIMITED, Bangalore (hereinafter referred to as “the Parent Company”), and its subsidiary BALANOOR PRINTERS LIMITED and Associate enterprise INDO BLOOM LIMITED (the parent and its subsidiary and Associate together referred as “the Group”), as at March 31, 2022 in conjunction with our audit of the Consolidated financial statements of the Group for the year ended on that date.

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

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

#### Auditor’s Responsibility

3.01 Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Group based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) 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 over financial reporting was established and maintained and if such controls operated effectively in all material respects.

3.02 Our audit involves performing procedures to obtain audit evidence, about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included, obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating

the design and operating effectiveness of internal control based on the assessed risk.

3.03 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.

3.04 We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors of the subsidiary companies which are incorporated in India, 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 system over financial reporting of the Company and its subsidiary and associate.

#### Meaning of Internal Financial Controls over Financial Reporting

4.01 A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that:

pertain to the maintenance of records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles and that receipts and expenditures of the Company are being made only in accordance with authorizations of the Management and Directors' of the Company; and

Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the Financial Statements.

#### Limitations of Internal Financial Controls over Financial Reporting

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

#### Other Matters

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 insofar as it relates to one subsidiary company, which is company incorporated in India, is based on the corresponding report of the auditor of such company incorporated in India.

#### Opinion

6.01 In our opinion, to the best of our information and according to the explanations given to us and based on the consideration of other auditors referred to in the Other Matters paragraph above, the Parent, and its subsidiary companies, have, in all material respects, an adequate internal financial controls system with reference to consolidated financial statements and such internal financial controls with reference to consolidated

financial statements were operating effectively as at 31st March, 2022, based on the criteria for internal control over financial reporting 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 issued by the Institute of Chartered Accountants of India.

for Badari, Madhusudhan & Srinivasan  
Chartered Accountants  
FRN: 005389S

(S.Rajendiran)  
Partner  
M. No. 021883  
UDIN: 22021883AQ1SJP2519  
Place: Bengaluru  
Date: 30.08.2022

### [100100] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	6,167.64	6,167.64	
Reserves and surplus	1,03,082	1,09,835	
Total shareholders' funds	1,09,249.64	1,16,002.64	
Share application money pending allotment	0	0	
Minority interest	2	2	
Non-current liabilities [Abstract]			
Long-term borrowings	0	0	
Other long-term liabilities	62,684	60,892	
Long-term provisions	0	0	
Total non-current liabilities	62,684	60,892	
Current liabilities [Abstract]			
Short-term borrowings	9,253	7,306	
Trade payables	1,497.36	1,226.36	
Other current liabilities	13,547	14,500	
Short-term provisions	3,147	3,208	
Total current liabilities	27,444.36	26,240.36	
Total equity and liabilities	1,99,380	2,03,137	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	46,307	50,078	53,676
Intangible assets	0	0	
Total fixed assets	46,307	50,078	
Non-current investments	1,774	1,774	
Long-term loans and advances	14,564	14,564	
Other non-current assets	22,523	21,814	
Total non-current assets	85,168	88,230	
Current assets [Abstract]			
Current investments	0	0	
Inventories	65,694	65,203	
Trade receivables	2,657	1,988	
Cash and bank balances	35,306	36,932	
Short-term loans and advances	10,555	10,784	
Total current assets	1,14,212	1,14,907	
Total assets	1,99,380	2,03,137	

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	-6,377	-6,954	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	147	369	
Adjustments for depreciation and amortisation expense	5,340	5,774	
Total adjustments to profit (loss)	5,487	6,143	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-491	-193	
Adjustments for decrease (increase) in trade receivables	-669	-163	
Adjustments for decrease (increase) in other current assets	1,311	-1,392	
Adjustments for increase (decrease) in trade payables	271	-101	
Adjustments for increase (decrease) in other current liabilities	-952	5,094	
Adjustments for provisions	-62	915	
Total adjustments for working capital	-592	4,160	
Total adjustments for reconcile profit (loss)	4,895	10,303	
Net cash flows from (used in) operations	-1,482	3,349	
Income taxes paid (refund)	376	452	
Net cash flows from (used in) operating activities before extraordinary items	-1,858	2,897	
Net cash flows from (used in) operating activities	-1,858	2,897	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	1,569	2,176	
Other inflows (outflows) of cash	0	5,785	
Net cash flows from (used in) investing activities before extraordinary items	-1,569	3,609	
Net cash flows from (used in) investing activities	-1,569	3,609	
Cash flows from used in financing activities [Abstract]			
Repayments of borrowings	0	5,340	
Interest paid	-1,801	369	
Net cash flows from (used in) financing activities before extraordinary items	1,801	-5,709	
Net cash flows from (used in) financing activities	1,801	-5,709	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1,626	797	
Net increase (decrease) in cash and cash equivalents	-1,626	797	
Cash and cash equivalents cash flow statement at end of period	35,306	36,932	36,135

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

..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 9,64,000	[shares] 9,64,000		[shares] 9,60,000
Value of shares authorised	10,000	10,000		9,600
Number of shares issued	[shares] 6,16,770	[shares] 6,16,770		[shares] 6,16,770
Value of shares issued	6,167.7	6,167.7		6,167.7
Number of shares subscribed and fully paid	[shares] 6,16,764	[shares] 6,16,764		[shares] 6,16,764
Value of shares subscribed and fully paid	6,167.64	6,167.64		6,167.64
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] 6,16,764	[shares] 6,16,764		[shares] 6,16,764
Total value of shares subscribed	6,167.64	6,167.64		6,167.64
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 6,16,764	[shares] 6,16,764		[shares] 6,16,764
Value of shares called	6,167.64	6,167.64		6,167.64
Value of shares paid-up	6,167.64	6,167.64		6,167.64
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 allotted for contracts without payment received in cash	[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
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash 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
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	6,167.64	6,167.64		6,167.64
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
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## Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity Shares	Equity Shares
Number of shares authorised	[shares] 9,60,000		[shares] 9,60,000	[shares] 9,60,000
Value of shares authorised	9,600		9,600	9,600
Number of shares issued	[shares] 6,16,770		[shares] 6,16,770	[shares] 6,16,770
Value of shares issued	6,167.7		6,167.7	6,167.7
Number of shares subscribed and fully paid	[shares] 6,16,764		[shares] 6,16,764	[shares] 6,16,764
Value of shares subscribed and fully paid	6,167.64		6,167.64	6,167.64
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] 6,16,764		[shares] 6,16,764	[shares] 6,16,764
Total value of shares subscribed	6,167.64		6,167.64	6,167.64
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 6,16,764		[shares] 6,16,764	[shares] 6,16,764
Value of shares called	6,167.64		6,167.64	6,167.64
Value of shares paid-up	6,167.64		6,167.64	6,167.64
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[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
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash 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
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	6,167.64	6,167.64	6,167.64	6,167.64
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				



Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
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**Disclosure of classes of share capital [Table]**

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	Preference shares [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised		[shares] 4,000	[shares] 4,000	
Value of shares authorised		400	400	
Number of shares issued		[shares] 0	[shares] 0	
Value of shares issued		0	0	
Number of shares subscribed and fully paid		[shares] 0	[shares] 0	
Value of shares subscribed and fully paid		0	0	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 0	[shares] 0	
Total value of shares subscribed		0	0	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 0	[shares] 0	
Value of shares called		0	0	
Value of shares paid-up		0	0	
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering		[shares] 0	[shares] 0	
Number of shares issued as bonus shares		[shares] 0	[shares] 0	
Number of shares allotted for contracts without payment received in cash		[shares] 0	[shares] 0	
Number of shares issued under scheme of amalgamation		[shares] 0	[shares] 0	
Number of other issues of shares		[shares] 0	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period		0	0	
Amount of bonus issue during period		0	0	
Amount of issue allotted for contracts without payment received in cash during period		0	0	
Amount of issue under scheme of amalgamation during period		0	0	
Amount of other issues during period		0	0	
Total increase (decrease) in share capital		0	0	
Share capital at end of period	6,167.64	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]				
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	

## Disclosure of classes of share capital [Table]

..(4)

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

Classes of share capital [Axis]	Preference shares 1 [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of share capital [Abstract]			
Disclosure of classes of share capital [LineItems]			
Type of share	11.5% Tax Free Cumulative Preference Shares	11.5% Tax Free Cumulative Preference Shares	
Number of shares authorised	[shares] 4,000	[shares] 4,000	
Value of shares authorised	400	400	
Number of shares issued	[shares] 0	[shares] 0	
Value of shares issued	0	0	
Number of shares subscribed and fully paid	[shares] 0	[shares] 0	
Value of shares subscribed and fully paid	0	0	
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid	0	0	
Total number of shares subscribed	[shares] 0	[shares] 0	
Total value of shares subscribed	0	0	
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 0	[shares] 0	
Value of shares called	0	0	
Value of shares paid-up	0	0	
Par value per share	[INR/shares] 100	[INR/shares] 100	
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]			
Changes in number of shares outstanding [Abstract]			
Increase in number of shares outstanding [Abstract]			
Number of shares issued in public offering	[shares] 0	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	[shares] 0	
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	
Number of other issues of shares	[shares] 0	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 0	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]			
Changes in share capital [Abstract]			
Increase in share capital during period [Abstract]			
Amount of public issue during period	0	0	
Amount of bonus issue during period	0	0	
Amount of issue allotted for contracts without payment received in cash during period	0	0	
Amount of issue under scheme of amalgamation during period	0	0	
Amount of other issues during period	0	0	
Total increase (decrease) in share capital	0	0	
Share capital at end of period	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]			
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	M.M.Housing Private Limited	M.M.Housing Private Limited	M M Corporation	M M Corporation
CIN of shareholder	U70102KA1991PTC011987	U70102KA1991PTC011987		
PAN of shareholder			AAJFM2001N	AAJFM2001N
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 55,330	[shares] 55,330	[shares] 33,397	[shares] 33,397
Percentage of shareholding in company	8.97%	8.97%	5.41%	5.41%

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

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 3 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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
Name of shareholder	Life Insurance Corporation of India	Life Insurance Corporation of India
PAN of shareholder	AAOFS9735K	AAOFS9735K
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 92,082	[shares] 92,082
Percentage of shareholding in company	14.93%	14.93%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

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

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Capital reserves [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-6,753	-7,406		0
Other additions to reserves	-47,608	-40,202		0
Total additions to reserves	-54,361	-47,608		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	-2	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	-2	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	-54,359	-47,608		0
Reserves at end of period	1,03,082	1,09,835	1,57,445	1,21,082

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

..(2)

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

Components of reserves [Axis]	Capital reserves [Member]		Securities premium account [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		0	0
Other additions to reserves	0		0	0
Total additions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	0		0	0
Reserves at end of period	1,21,082	1,21,082	7,425	7,425

## Statement of changes in reserves [Table]

..(3)

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

Components of reserves [Axis]	Securities premium account [Member]	Other reserves [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		-6,753	-7,406	
Other additions to reserves		-47,608	-40,202	
Total additions to reserves		-54,361	-47,608	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations		-2	0	
Transfer to general reserve		0	0	
Total appropriations for dividend, dividend tax and general reserve		-2	0	
Appropriation towards bonus shares		0	0	
Total changes in reserves		-54,359	-47,608	
Reserves at end of period	7,425	-25,425	-18,672	28,938

## Statement of changes in reserves [Table]

..(4)

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

Components of reserves [Axis]	General reserve [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of changes in reserves [Abstract]			
Statement of changes in reserves [LineItems]			
Changes in reserves [Abstract]			
Additions to reserves [Abstract]			
Profit (loss) for period	-6,753	-7,406	
Other additions to reserves	-47,608	-40,202	
Total additions to reserves	-54,361	-47,608	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Other appropriations	-2	0	
Transfer to general reserve	0	0	
Total appropriations for dividend, dividend tax and general reserve	-2	0	
Appropriation towards bonus shares	0	0	
Total changes in reserves	-54,359	-47,608	
Reserves at end of period	-25,425	-18,672	28,938

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

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Classification of borrowings [Table]**

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Classification of borrowings [Table]**

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

## Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	9,253	7,306	9,253	7,306
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

## Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	9,253	7,306	9,253	7,306
Nature of security [Abstract]				
Nature of security			Against Hypothecation of Whole of the movable assets of the Company	Against Hypothecation of Whole of the movable assets of the Company
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

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

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,837	3,164		2,837	3,164	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-5,339	-5,775				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	1,269	987		1,269	987	
Total disposals tangible assets	1,269	987		1,269	987	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-3,771	-3,598		1,568	2,177	
Tangible assets at end of period	46,307	50,078	53,676	2,16,074	2,14,506	2,12,329



## Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	5,339	5,775		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5,339	5,775		0	0	
Tangible assets at end of period	1,69,767	1,64,428	1,58,653	2,861	2,861	2,861

## Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	2,861	2,861	2,861	0	0	0

## Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	194	466		194	466	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,416	-1,456				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1,222	-990		194	466	
Tangible assets at end of period	22,284	23,506	24,496	68,955	68,761	68,295

## Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Buildings [Member]			Other building [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				194	466	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,416	1,456		-1,416	-1,456	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,416	1,456		-1,222	-990	
Tangible assets at end of period	46,671	45,255	43,799	22,284	23,506	24,496

## Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	194	466				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,416	1,456	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	194	466		1,416	1,456	
Tangible assets at end of period	68,955	68,761	68,295	46,671	45,255	43,799

## Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	790	1,518		790	1,518	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-3,553	-3,685				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-2,763	-2,167		790	1,518	
Tangible assets at end of period	17,391	20,154	22,321	1,08,574	1,07,784	1,06,266

## Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]			Factory equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				790	1,518	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	3,553	3,685		-3,553	-3,685	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	3,553	3,685		-2,763	-2,167	
Tangible assets at end of period	91,183	87,630	83,945	17,391	20,154	22,321

## Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	790	1,518				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				3,553	3,685	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	790	1,518		3,553	3,685	
Tangible assets at end of period	1,08,574	1,07,784	1,06,266	91,183	87,630	83,945



## Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-36	-163				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-36	-163		0	0	
Tangible assets at end of period	90	126	289	12,467	12,467	12,467

## Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	36	163		-334	-462	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	36	163		-334	-462	
Tangible assets at end of period	12,377	12,341	12,178	217	551	1,013

## Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				334	462	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		334	462	
Tangible assets at end of period	15,409	15,409	15,409	15,192	14,858	14,396

## Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-334	-462				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-334	-462		0	0	
Tangible assets at end of period	217	551	1,013	15,409	15,409	15,409

## Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1,853	1,180	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	334	462		0	-9	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		1,269	987	
Total disposals tangible assets	0	0		1,269	987	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	334	462		584	184	
Tangible assets at end of period	15,192	14,858	14,396	3,464	2,880	2,696

## Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,853	1,180				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	9	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	1,269	987		0	0	
Total disposals tangible assets	1,269	987		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	584	193		0	9	
Tangible assets at end of period	7,808	7,224	7,031	4,344	4,344	4,335

## Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Plantations [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,853	1,180		1,853	1,180	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	1,269	987		1,269	987	
Total disposals tangible assets	1,269	987		1,269	987	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	584	193		584	193	
Tangible assets at end of period	3,462	2,878	2,685	3,462	2,878	2,685

## Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis]	Plantations [Member]			Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets				Tractors & Trailors	Tractors & Trailors	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0	0		0	-9	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	-9	
Tangible assets at end of period	0	0	0	2	2	11



## Disclosure of tangible assets [Table]

..(18)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Tractors & Trailors	Tractors & Trailors		Tractors & Trailors	Tractors & Trailors	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	9	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	9	
Tangible assets at end of period	4,346	4,346	4,346	4,344	4,344	4,335

**Disclosure of additional information tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]		Other building [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets					SLM	SLM
Useful lives or depreciation rates tangible assets					as prescribed under Schedule II of the Companies Act, 2013	as prescribed under Schedule II of the Companies Act, 2013

**Disclosure of additional information tangible assets [Table]**

..(2)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets			as prescribed under Schedule II of the Companies Act, 2013	as prescribed under Schedule II of the Companies Act, 2013	as prescribed under Schedule II of the Companies Act, 2013	as prescribed under Schedule II of the Companies Act, 2013

**Disclosure of additional information tangible assets [Table]**

..(3)

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

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]		Other tangible assets [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			SLM	SLM		
Useful lives or depreciation rates tangible assets			as prescribed under Schedule II of the Companies Act, 2013	as prescribed under Schedule II of the Companies Act, 2013		

**Disclosure of additional information tangible assets [Table]**

..(4)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	SLM	SLM
Useful lives or depreciation rates tangible assets	as prescribed under Schedule II of the Companies Act, 2013	as prescribed under Schedule II of the Companies Act, 2013

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

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2022	31/03/2021
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

**[200400] Notes - Non-current investments****Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	QUOTED	QUOTED	UNQUOTED	UNQUOTED
Non-current investments	136	136	101	101
Name of body corporate in whom investment has been made	M.M.Rubber Co.Ltd.	M.M.Rubber Co.Ltd.	Badra Estates and Industries Ltd	Badra Estates and Industries Ltd
Number of shares of non-current investment made in body corporate	[shares] 67,850	[shares] 67,850	[shares] 4,527	[shares] 4,527

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

..(2)

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

Classification of non-current investments [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UNQUOTED	UNQUOTED	UNQUOTED	UNQUOTED
Non-current investments	462	462	5	5
Name of body corporate in whom investment has been made	Integrated Finance Co. Ltd	Integrated Finance Co. Ltd	Annaparai Estates Ltd	Annaparai Estates Ltd
Number of shares of non-current investment made in body corporate	[shares] 40,020	[shares] 40,020	[shares] 532	[shares] 50

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

..(3)

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

Classification of non-current investments [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UNQUOTED	UNQUOTED	UNQUOTED	UNQUOTED
Non-current investments	0	0	200	200
Name of body corporate in whom investment has been made	Indo Bloom Ltd	Indo Bloom Ltd	Mammen Mappillai Investments Ltd	Mammen Mappillai Investments Ltd
Number of shares of non-current investment made in body corporate			[shares] 20,000	[shares] 20,000

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

..(4)

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

Classification of non-current investments [Axis]	7		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UNQUOTED	UNQUOTED	UNQUOTED	UNQUOTED
Non-current investments	500	500	5	5
Name of body corporate in whom investment has been made	M.M.Research Co.Pvt.Ltd	M.M.Research Co.Pvt.Ltd	Young India Group Estate Co-operative Consumer Stores Ltd	Young India Group Estate Co-operative Consumer Stores Ltd
Number of shares of non-current investment made in body corporate	[shares] 50,000	[shares] 50,000	[shares] 50	[shares] 50

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

..(5)

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

Classification of non-current investments [Axis]	9	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	UNQUOTED	UNQUOTED
Non-current investments	365	365
Name of body corporate in whom investment has been made	ASK Investments PMS Pool Account	ASK Investments PMS Pool Account

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

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	136	136
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	1,638	1,638
Aggregate provision for diminution in value of non-current investments	0	0

**[200500] Notes - Current investments**

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

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

**[200600] Notes - Subclassification and notes on liabilities and assets****Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	65,694	65,203	61,411	60,737
Mode of valuation			At cost or market value/average realised price, whichever is lower	At cost or market value/average realised price, whichever is lower

**Classification of inventories [Table]**

..(2)

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

Classification of inventories [Axis]	Stores and spares [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	4,283	4,466
Mode of valuation	As valued and certified by the Management	As valued and certified by the Management

**Subclassification of trade receivables [Table]**

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	2,657	1,988	2,657	1,988
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	2,657	1,988	2,657	1,988
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

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

..(1)

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

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision other employee related liabilities	3,147	3,208
Total provisions for employee benefits	3,147	3,208
CSR expenditure provision	0	0
Total provisions	3,147	3,208

## Loans and advances [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]		Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	14,564	14,564	710	158
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	14,564	14,564	710	158
Nature of other loans and advances	Due from firms/companies in which Director is interested	Due from firms/companies in which Director is interested		
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

## Loans and advances [Table]

..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Advance tax [Member]		Advance income tax paid [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	4,059	4,072	4,059	4,072
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	4,059	4,072	4,059	4,072
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	5,786	6,554
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	5,786	6,554
Nature of other loans and advances	Advance provided to others	Due from firm's/companies in which Directors are interested
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Total loans and advances due by firms or companies in which any director is partner or director	0	0



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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	62,684	60,892
Total others, long-term	62,684	60,892
Total other long-term liabilities	62,684	60,892
Nature of other provisions	From Others	From Others
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	34	66
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable other tax	(A) 1,257	(B) 1,262
Public deposit payable, current	0	0
Total other payables, current	1,257	1,262
Advance received from customers	730	887
Short-term employee related liabilities	700	756
Contribution to provident fund scheme	96	104
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	10,730	11,425
Total other current liabilities	13,547	14,500
Other non-current assets, others	22,523	21,814
Total other non-current assets	22,523	21,814
Nature of other non-current assets, others	Unsecured, considered good	Unsecured, considered good
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	31,594	32,482
Other deposits with banks	1,187	1,185
Other balances with banks	2,387	2,842
Total balance with banks	35,168	36,509
Cash on hand	104	357
Others	34	66
Total cash and cash equivalents	35,306	36,932
Total cash and bank balances	35,306	36,932
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0

**Footnotes**

- (A) 1. TDS  
2. Output GST  
3. Income Tax

- (B) 1. TDS  
2. Output GST  
3. Income Tax

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (15) [See below]	
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

## Textual information (15)

## Disclosure of additional balance sheet notes explanatory [Text Block]

## Financial Ratios

	Ratios	Numerator	Denominator	Denominator	F.Y 2021-22	F.Y 2020-21	% Change	Reasons (if % change > 25%)
1	(a) Current Ratio	Current Assets	Current Liabilities		4.162	4.379	-4.96%	
2	(b) Debt-Equity Ratio	Total Debt	Shareholder's Equity	NA	NA	NA	NA	
3	(c) Debt Service Coverage Ratio	EBITDA + Other Non-Cash Items	Interest & Lease Payments + Principal repayments	NA	NA	NA	NA	
4	(d) Return on equity ratio	NPAT	Shareholder's Equity		-0.062	-0.064	-3.18%	
5	(e) Inventory turnover ratio	Cost of goods sold	Average Inventory (Opening + Closing balance / 2)		0.430	0.415	3.72%	
6	(f) Trade Receivables turnover ratio	Revenue from operations	Average Accounts Receivable (Opening + Closing balance / 2)		56.644	52.988	6.90%	
7	(g) Trade payables turnover ratio	Purchases of Goods and other services	Average Trade Payable		21.180	16.092	31.62%	In the current year the Group has utilized overdraft to pay off trade payables resulting in significant variance
8	(h) Net capital turnover ratio	Revenue from operations	Average Working Capital (Working capital = current Assets – current liabilities)		1.499	1.561	-3.94%	
9	(i) Net profit ratio	Net Profit (After Tax)	Revenue from operations		-0.051	-0.054	-4.86%	
10	(j) Return on Capital employed	EBIT	Capital Employed		-0.038	-0.041	-8.35%	

11	(k) Return on investment	Income generated from the investments	Cost of Investment	NIL	NIL
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### [200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (16) [See below]	Textual information (17) [See below]

## Textual information (16)

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

BALANOOR PLANTATIONS & INDUSTRIES LIMITED, BANGALORE  
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

#### **1. SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting and preparation of Financial Statements:** The Consolidated Financial Statements have been prepared in accordance with Accounting Standard (AS 21 & AS 23) on Consolidated Financial Statements (CFS) issued by the Institute of Chartered Accountants of India. The CFS comprises of the Financial Statements of Balanoor Plantations & Industries Limited (Holding Company), its Subsidiary, Balanoor Printers Ltd. and its Associate Indo Bloom Limited.

**Consolidation:**

Investment in Associate Companies has been accounted under the equity method as per Accounting Standard (AS) 23 - "Accounting for Investments in Associates in Consolidated Financial Statements".

Investments in Subsidiary Companies has been accounted as per Accounting Standard (AS) 21 - "Consolidated Financial Statements".

The Financial Statements have been prepared on a going concern basis under the historical cost convention on accrual basis in accordance with the Generally Accepted Accounting Principles. Accounting Standards notified under Section 133 of The Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 shall continue to apply.

**Use of Estimates:** The preparation of Financial Statements in accordance with the Generally accepted accounting principles require the management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the Balance sheet date and the results of operations during the reporting period. The actual results could differ from these estimates. Any revision to such accounting estimates is recognized in the accounting period in which such revision takes place.

**IV. Property, Plant and Equipment:** Property plant and equipment are stated at cost of acquisition, including any attributable cost for bringing the asset to its working condition for its intended use less accumulated depreciation and impairment loss. In respect of Land and Development, expenditure incurred up to bearing is capitalized.

**V. Expenditure on new planting:** Expenditure on new planting including upkeep & maintenance expenses on immature plants are capitalized under "Development to Property"

The replanting expenses spent by the Company during the year is charged off as expenses".

Further "Cooly/Labour lines" which are of temporary in nature are treated as "purely temporary" structures and dealt with accordingly.

**Depreciation on Tangible Assets** is provided on the cost of an asset or other substituted cost less its estimated residual value on the SLM method, over the useful life of the assets as prescribed under Schedule II of the Companies Act, 2013.

For addition to assets during the course of the year, depreciation/ amortization is being charged on a proportionate basis from the date of put to use. For deletion/sale of assets during the course of the year, depreciation/ amortization is being charged on a proportionate basis till the date of cessation of use/sale.

The Subsidiary Company has no Fixed Assets.

**VI. Impairment of Assets:** The Holding Company carries out internal review tests for Impairment annually, for its assets for any possible impairment.

**VII. Nursery:** Expenditure on Nursery is accumulated and charged to expenses account in the year of planting.

**VIII. Investments:** Investments are classified as long term investments and current investments. Current investments are stated at lower of cost and fair value. Long term investments are usually carried at cost and provision for diminution is made to recognise a decline, other than temporary separately for each individual long term investments.

**IX. Inventories:**

**Stores & Spare parts:** Stock of stores and Spares are valued at cost using Weighted Average cost method.

**Stock in trade:** (at cost or market or average realized price, whichever is lower) Coffee, Areca & Pepper stocks are valued at cost incurred at Estates, while Tea, Rubber and other stocks are valued at "Total cost" wherever applicable.

The Closing stock of Palm & other nursery plants have been valued at cost or market value whichever is lower, after taking into account cost of plants which have withered or removed during the year.

Balanoor Printers Ltd does not have stock of Paper, Spares and Work in progress during the year nor in the previous year.

**X. Revenue Recognition:** Revenue from sale of goods is recognized when all the significant risks and rewards of ownership in the goods are transferred to the buyer which are generally on delivery of goods. The Company retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods. Sales are recognized net of trade discounts, rebates, sales taxes and excise duties.

Sale of old Rubber Trees/Shade trees is recorded on receipt basis.

XI.Income from Investments: Dividends received on investments are accounted for as and when received. Interest income is recognised on accrual basis.

XII.Government Grants/Subsidies: All subsidies received are accounted on cash basis and treated as revenue in the year of receipt, if not adjusted earlier.

XIII.Employee Benefits (AS-15):  
Short term Employee Benefits

Short term employee benefits are recognized as an expense in the statement of profit and loss, on accrual basis.

Long term Employee Benefits

Defined Benefit plan.

The Company Liabilities for the Gratuity are determined as at the end of the financial year by the management covering the employees who completed 5 years of service. The Company discharges its liability towards Gratuity fund by making contribution to trust Excess/shortfall will be recognized as income/expenses in statement of profit and loss account.

The Company discharges its liability towards Provident fund for staff employees by making contribution to trust. Any shortfall in the annual return on investment of the trust as compared to the return fixed by the government under its EPFO scheme is contributed by the company.

Defined contribution plan

The contribution under this scheme is recognized as an expenses in the statement of profit and loss

All the above long term liabilities are accounted on accrual basis

XIV.Foreign Currency Transactions: Foreign currency transactions are recorded at rates of exchange prevailing on the date of transaction. Foreign currency on hand at the close of the year is valued at the rate of exchange prevailing on that date.

XV.Taxes on Income: Income Tax expenses comprise current tax and deferred tax charge. Current tax is determined as the amount of tax payable in respect of taxable income for the year based on applicable tax rates and laws.

Deferred tax assets are recognized only to the extent that there is a reasonable/virtual certainty that sufficient future taxable income will be available against which such deferred tax assets will be realized. Such assets are reviewed as at each Balance sheet date for reassessment.

XVI.Borrowing Cost: Borrowing cost attributable for acquisition of asset is capitalized otherwise charged off.

XVII. Cash and Cash equivalents:

Cash Includes cash on hand and balances with banks. Cash Equivalents are short term, highly liquid investments, having a maturity of three months or less from the date of its acquisition, that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

## Textual information (17)

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

BALANOOR PLANTATIONS & INDUSTRIES LIMITED, BANGALORE  
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

#### 1. SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting and preparation of Financial Statements:** The Consolidated Financial Statements have been prepared in accordance with Accounting Standard (AS 21 & AS 23) on Consolidated Financial Statements (CFS) issued by the Institute of Chartered Accountants of India. The CFS comprises of the Financial Statements of Balanoor Plantations & Industries Limited (Holding Company), its Subsidiary, Balanoor Printers Ltd. and its associate Indo Bloom Limited.

**Consolidation:**

Investment in Associate Companies has been accounted under the equity method as per Accounting Standard (AS) 23 - "Accounting for Investments in Associates in Consolidated Financial Statements".

Investments in Subsidiary Companies has been accounted as per Accounting Standard (AS) 21 - "Consolidated Financial Statements".

The Financial Statements have been prepared on a going concern basis under the historical cost convention on accrual basis in accordance with the Generally Accepted Accounting Principles. Accounting Standards notified under S.133 of The Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 shall continue to apply.

**Use of Estimates:** The preparation of Financial Statements in accordance with the Generally accepted accounting principles require the management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the Balance sheet date and the results of operations during the reporting period. The actual results could differ from these estimates. Any revision to such accounting estimates is recognized in the accounting period in which such revision takes place.

**Property, Plant and Equipment:** Fixed Assets are stated at cost of acquisition, including any attributable cost for bringing the asset to its working condition for its intended use less accumulated depreciation and impairment loss.

In respect of Land and Development, expenditure incurred up to bearing is capitalized.

**Expenditure on new planting:** Expenditure on new planting including upkeep & maintenance expenses on immature plants are capitalized under "Development to Property"

The replanting expenses spent by the Company during the year is charged off as expenses".

Further "Cooly/Labour lines" which are of temporary in nature are treated as "purely temporary" structures and dealt with accordingly.

**Depreciation on Tangible Assets** is provided on the cost of an asset or other substituted cost less its estimated residual value on the SLM method, over the useful life of the assets as prescribed under Schedule II of the Companies Act, 2013.

For addition to assets during the course of the year, depreciation/ amortization is being charged on a proportionate basis from the date of put to use. For deletion/sale of assets during the course of the year, depreciation/ amortization is being charged on a proportionate basis till the date of cessation of use/sale.

The Subsidiary Company has no Fixed Assets.

**Impairment of Assets:** The Holding Company carries out internal review tests for Impairment annually, for its assets for any possible impairment.

**Nursery:** Expenditure on Nursery is accumulated and charged to expenses account in the year of planting.

**Investments:** Long Term Investments are stated at cost. Diminution, if any, in market value of the quoted investments, other than temporary, is provided for. Current Investments are stated at cost.

**Inventories:**

**Stores & Spare parts:** Stock of stores and Spares are valued at cost using Weighted Average cost method.

**Stock in trade:** (at cost or market or average realized price, whichever is lower) Coffee, Areca & Pepper stocks are valued at cost incurred at Estates, while Tea, Rubber and other stocks are valued at "Total cost" wherever applicable.

The Closing stock of Palm & other nursery plants have been valued at cost or market value whichever is lower, after taking into account cost of plants which have withered or removed during the year.

Balanoor Printers Ltd does not have stock of Paper, Spares and Work in progress during the year nor in the previous year.

**Revenue Recognition:** Revenue is recognized when risks & rewards are passed on to the buyers which are generally on delivery of goods. Income is recognized on accrual basis.

**Income from Investments:** Dividends received on investments are accounted for as and when received. Interest income is recognised on accrual basis

**Government Grants/Subsidies:** All subsidies received are accounted on cash basis and treated as revenue in the year of receipt, if not adjusted earlier

**Sales:** Sale of Tea, Coffee, Rubber and Pepper exclude value Added Tax/GST and represent value of goods and services supplied.

Sale of old Rubber Trees/Shade trees is recorded on receipt basis.

**Employee Benefits (AS-15):** Benefit to employees consists of Contribution by employer to the Provident Fund, Superannuation Fund and Gratuity. All these benefits are considered as long term benefits.

The Company discharges its liability towards Provident Fund by making contribution to a Trust. Any shortfall in the annual return on investment of the Trust as compared to the return fixed by the Government under its EPFO Scheme is contributed by the Company.

The post retirement long term benefits by way of superannuation provided to the managerial staff are discharged by way of annual contribution under a policy taken by the Company with LIC.

The value of gratuity liability is determined as at the end of the financial year by the Management.

All the above long term liabilities are accounted on accrual basis.

Balanoor Printers Ltd does not have any employees and no salary is paid. Retirement benefit accounting policy is not applicable.

**Foreign Currency Transactions:** Foreign currency transactions are recorded at rates of exchange prevailing on the date of transaction. Foreign currency on hand at the close of the year is valued at the rate of exchange prevailing on that date.

**Taxes on Income:** Income Tax expenses comprise current tax and deferred tax charge. Current tax is determined as the amount of tax payable in

respect of taxable income for the year based on applicable tax rates and laws.

Deferred tax assets are recognized only to the extent that there is a reasonable/virtual certainty that sufficient future taxable income will be available against which such deferred tax assets will be realized. Such assets are reviewed as at each Balance sheet date for reassessment.

**Borrowing Cost:** Borrowing cost attributable for acquisition of asset is capitalized otherwise charged off.

**Provisions and Contingent Liabilities:** A provision is recognised when there is a present obligation as a result of past event. Contingent liabilities which are considered significant and material by the company not provided for in the books of accounts are disclosed by way of notes in the accounts.

## [201700] Notes - Government grants

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

## [201200] Notes - Employee benefits

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits explanatory [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]

## Textual information (18)

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

#### Short term Employee Benefits

Short term employee benefits are recognized as an expense in the statement of profit and loss, on accrual basis.

#### Long term Employee Benefits

##### Defined Benefit plan.

The Company Liabilities for the Gratuity are determined as at the end of the financial year by the management covering the employees who completed 5 years of service. The Company discharges its liability towards Gratuity fund by making contribution to trust Excess/shortfall will be recognized as income/expenses in statement of profit and loss account.

The Company discharges its liability towards Provident fund for staff employees by making contribution to trust. Any shortfall in the annual return on investment of the trust as compared to the return fixed by the government under its EPFO scheme is contributed by the company.

##### Defined contribution plan

The contribution under this scheme is recognized as an expenses in the statement of profit and loss

All the above long term liabilities are accounted on accrual basis



## Textual information (19)

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

Employee Benefits (AS-15): Benefit to employees consists of Contribution by employer to the Provident Fund, Superannuation Fund and Gratuity. All these benefits are considered as long term benefits.

The Company discharges its liability towards Provident Fund by making contribution to a Trust. Any shortfall in the annual return on investment of the Trust as compared to the return fixed by the Government under its EPFO Scheme is contributed by the Company.

The post retirement long term benefits by way of superannuation provided to the managerial staff are discharged by way of annual contribution under a policy taken by the Company with LIC.

The value of gratuity liability is determined as at the end of the financial year by the Management.

All the above long term liabilities are accounted on accrual basis.

Balanoor Printers Ltd does not have any employees and no salary is paid. Retirement benefit accounting policy is not applicable.

### [201600] Notes - Related party

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

..(1)

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

Categories of related parties [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	INDO BLOOM LIMITED	INDO BLOOM LIMITED	KANDATHIL A S H O K KURIYAN	KANDATHIL ASHOK KURIYAN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AGFPK0932L	AGFPK0932L
CIN of related party	U85110KA1993PLC014267	U85110KA1993PLC014267		
Description of nature of related party relationship	Associate	Associate	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Unsecured Loan	Unsecured Loan	Remuneration	Remuneration
Related party transactions [Abstract]				
Advances given during year related party transactions	14,273	14,273		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	2,551	2,591
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

..(2)

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

Categories of related parties [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	MAMMEN EAPEN	MAMMEN EAPEN	ROHAN KURIYAN	ROHAN KURIYAN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AANPM1758N	AANPM1758N	ARLPK9308D	ARLPK9308D
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Other Expenses	Other Expenses	Remuneration and Rent paid	Remuneration and Rent paid
Related party transactions [Abstract]				
Other related party transactions expense	36	36	1,419	1,272
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

..(3)

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

Categories of related parties [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Annamma Mammen	Annamma Mammen	K.K.Mammen Mappillai	K.K.Mammen Mappillai
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEFPM3699J	AEFPM3699J	AMQPK0379L	AMQPK0379L
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Salaries and Allowance	Salaries and Allowance	Professional fees	Professional fees
Related party transactions [Abstract]				
Services received related party transactions			240	240
Other related party transactions expense	0	18		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

..(4)

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

Categories of related parties [Axis]	7	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	Omana Mammen	Omana Mammen
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	ABWPM8451C	ABWPM8451C
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	other Expenses	other Expenses
Related party transactions [Abstract]		
Other related party transactions expense	337	177
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	0	0
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

**[201400] Notes - Leases**

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-6,753	-7,406
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-6,753	-7,406

**[202600] Notes - Consolidated financial statements****Disclosure of details of subsidiaries [Table]**

..(1)

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

<b>Subsidiaries [Axis]</b>	<b>1</b>
	<b>01/04/2021 to 31/03/2022</b>
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	BALANOOR PRINTERS LIMITED
Country of incorporation or residence of subsidiary consolidated	INDIA
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	NA

**Disclosure of details of entities consolidated [Table]**

..(1)

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

<b>Entities consolidated [Axis]</b>	<b>1</b>
	<b>01/04/2021 to 31/03/2022</b>
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [LineItems]	
Name of entity consolidated	BALANOOR PLANTATIONS AND INDUSTRIES LIMITED
Type of entity consolidated	Indian Subsidiary

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

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Description of reason for not consolidating subsidiary	NA
Description of fact that uniform accounting policies are not adopted for consolidated financial statements	NA
Proportion of items in consolidated financial statements to which different accounting policies have been applied	0.00%
Disclosure of details of subsidiaries explanatory [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	35,306	36,932	36,135
Total cash and cash equivalents	35,306	36,932	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	376	452	
Total income taxes paid (refund)	376	452	

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	1,31,521	1,37,230
Revenue from sale of services	0	0
Total revenue from operations other than finance company	1,31,521	1,37,230
Total revenue from operations	1,31,521	1,37,230
Other income	4,536	5,863
Total revenue	1,36,057	1,43,093
Expenses [Abstract]		
Cost of materials consumed	8,790	10,102
Purchases of stock-in-trade	6,207	4,300
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,385	-1,171
Employee benefit expense	92,232	94,702
Finance costs	147	369
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	5,340	5,774
Total depreciation, depletion and amortisation expense	5,340	5,774
CSR expenditure	0	0
Other expenses	31,103	35,971
Total expenses	1,42,434	1,50,047
Total profit before prior period items, exceptional items, extraordinary items and tax	-6,377	-6,954
Total profit before extraordinary items and tax	-6,377	-6,954
Total profit before tax	-6,377	-6,954
Tax expense [Abstract]		
Current tax	376	452
Total tax expense	376	452
Total profit (loss) for period from continuing operations	-6,753	-7,406
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	-6,753	-7,406
Profit (loss) of minority interest	0	0
Total profit (loss) for period	-6,753	-7,406
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -10.95	[INR/shares] -12.01
Diluted earnings per equity share	[INR/shares] -10.95	[INR/shares] -12.01

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	1,31,521	1,37,230
Total revenue from sale of products	1,31,521	1,37,230
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	1,810	1,886
Total interest income on long-term investments	1,810	1,886
Total interest income	1,810	1,886
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	267	42
Miscellaneous other non-operating income	2,459	3,935
Total other non-operating income	2,726	3,977
Total other income	4,536	5,863
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	135	0
Interest expense long-term loans, others	12	369
Total interest expense long-term loans	147	369
Total interest expense	147	369
Total finance costs	147	369
Employee benefit expense [Abstract]		
Salaries and wages	80,164	80,734
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	4,651	4,531
Total contribution to provident and other funds	4,651	4,531
Gratuity	1,817	3,660
Staff welfare expense	5,600	5,777
Total employee benefit expense	92,232	94,702
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	14,552	13,781
Power and fuel	0	0
Rent	627	547
Repairs to building	2,513	2,022
Repairs to machinery	3,030	2,924
Insurance	711	685
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	367	441
Total rates and taxes excluding taxes on income	367	441
Electricity expenses	1,243	1,207
Travelling conveyance	1,531	1,098
Legal professional charges	39	0
Directors sitting fees	85	80

Commission paid other selling agents	220	476
Transportation distribution expenses	691	1,122
Cost repairs maintenance other assets	3,114	3,437
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	258	130
Total payments to auditor	258	130
Miscellaneous expenses	2,122	8,021
Total other expenses	31,103	35,971
Current tax [Abstract]		
Current tax pertaining to previous years	0	-6
Current tax pertaining to current year	376	458
Total current tax	376	452

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of stock-in-trade	-1,385	-1,171
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,385	-1,171
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	1,20,465	1,19,744
Total domestic turnover goods, gross	1,20,465	1,19,744
Export sale manufactured goods	11,056	17,486
Total export turnover goods, gross	11,056	17,486
Total revenue from sale of products	1,31,521	1,37,230
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

### [300100] Notes - Revenue

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue explanatory [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]

## Textual information (20)

### **Disclosure of revenue explanatory [Text Block]**

Revenue Recognition: Revenue from sale of goods is recognized when all the significant risks and rewards of ownership in the goods are transferred to the buyer which are generally on delivery of goods. The Company retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods. Sales are recognized net of trade discounts, rebates, sales taxes and excise duties.

Sale of old Rubber Trees/Shade trees is recorded on receipt basis.

## Textual information (21)

### **Disclosure of revenue explanatory [Text Block]**

Revenue Recognition: Revenue is recognized when risks & rewards are passed on to the buyers which are generally on delivery of goods. Income is recognized on accrual basis.

Income from Investments: Dividends received on investments are accounted for as and when received. Interest income is recognised on accrual basis

Government Grants/Subsidies: All subsidies received are accounted on cash basis and treated as revenue in the year of receipt, if not adjusted earlier

Sales: Sale of Tea, Coffee, Rubber and Pepper exclude value Added Tax/GST and represent value of goods and services supplied.

Sale of old Rubber Trees/Shade trees is recorded on receipt basis.