

[100100] Balance sheet

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	22.68	22.73	
Reserves and surplus	-320.22	-198.63	
Money received against share warrants	0.05	0.05	
Total shareholders' funds	-297.49	-175.85	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	17.63	72.56	
Other long-term liabilities	0.36	0.01	
Long-term provisions	1.33	1.79	
Total non-current liabilities	19.32	74.36	
Current liabilities [Abstract]			
Short-term borrowings	237.28	122.61	
Trade payables	(A) 103.41	46	
Other current liabilities	96.51	82.4	
Short-term provisions	1.72	1.59	
Total current liabilities	438.92	252.6	
Total equity and liabilities	160.75	151.11	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	80	79.26	62.59
Intangible assets	3.22	0.39	0.35
Intangible assets under development or work-in-progress	(B) 11.43	5.78	
Total fixed assets	94.65	85.43	
Non-current investments	1.01	1.01	
Long-term loans and advances	4.9	1.02	
Other non-current assets	15.07	13.41	
Total non-current assets	115.63	100.87	
Current assets [Abstract]			
Current investments	0	0	
Inventories	3.57	3.2	
Trade receivables	14.34	7.9	
Cash and bank balances	9.49	13	
Short-term loans and advances	17.42	26.07	
Other current assets	0.3	0.07	
Total current assets	45.12	50.24	
Total assets	160.75	151.11	

[100200] Statement of profit and loss

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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	(A) 7.96	(B) 9.93
Revenue from sale of services	(C) 146.76	(D) 119.31
Other operating revenues	1.01	0
Total revenue from operations other than finance company	155.73	129.24
Total revenue from operations	155.73	129.24
Other income	(E) 1.12	7.38
Total revenue	156.85	136.62
Expenses [Abstract]		
Cost of materials consumed	(F) 0.67	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	5.22	8.23
Employee benefit expense	46.99	48.41
Finance costs	61.57	36.13
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	19.1	21.61
Amortisation expense	0.46	0.43
Total depreciation, depletion and amortisation expense	19.56	22.04
CSR expenditure	0	0
Other expenses	148.25	173.28
Total expenses	282.26	288.09
Total profit before prior period items, exceptional items, extraordinary items and tax	-125.41	-151.47
Total profit before extraordinary items and tax	-125.41	-151.47
Total profit before tax	-125.41	-151.47
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-125.41	-151.47
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	-125.41	-151.47
Profit (loss) of minority interest	0	0
Total profit (loss) for period	-125.41	-151.47
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -149.21	[INR/shares] -203.64
Diluted earnings per equity share	[INR/shares] -149.21	[INR/shares] -203.64
Basic earning per equity share before extraordinary items	[INR/shares] -149.21	[INR/shares] -203.64
Diluted earnings per equity share before extraordinary items	[INR/shares] -149.21	[INR/shares] -203.64
Nominal value of per equity share	[INR/shares] 1	[INR/shares] 1

[100400] Cash flow statement, indirect

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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	-125.41	-151.47	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	61.57	36.13	
Adjustments for depreciation and amortisation expense	19.56	22.04	
Other adjustments for which cash effects are investing or financing cash flow	-0.19	-0.17	
Other adjustments to reconcile profit (loss)	(A) 9.68	12.46	
Total adjustments to profit (loss)	90.62	70.46	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-0.37	-3.2	
Adjustments for decrease (increase) in trade receivables	(B) -5.88	-24.45	
Adjustments for decrease (increase) in other current assets	-1.72	63.31	
Adjustments for increase (decrease) in trade payables	57.42	30.2	
Adjustments for increase (decrease) in other current liabilities	18.39	31.26	
Adjustments for provisions	-0.33	0.84	
Total adjustments for working capital	67.51	97.96	
Total adjustments for reconcile profit (loss)	158.13	168.42	
Net cash flows from (used in) operations	32.72	16.95	
Income taxes paid (refund)	-0.18	-0.17	
Net cash flows from (used in) operating activities before extraordinary items	32.9	17.12	
Net cash flows from (used in) operating activities	32.9	17.12	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	52.26	70.09	
Proceeds from sales of intangible assets	16.8	44.27	
Purchase of intangible assets	(C) 5.65	(D) 5.78	
Interest received	0.17	4.02	
Other inflows (outflows) of cash	(E) 0.51	(F) 4.97	
Net cash flows from (used in) investing activities before extraordinary items	-40.43	-22.61	
Net cash flows from (used in) investing activities	-40.43	-22.61	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0.14	47.17	
Proceeds from issuing other equity instruments	0	(G) -11.95	
Proceeds from borrowings	177.68	132.05	
Repayments of borrowings	117.95	138.28	
Interest paid	55.2	38.5	
Net cash flows from (used in) financing activities before extraordinary items	4.67	-9.51	
Net cash flows from (used in) financing activities	4.67	-9.51	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-2.86	-15	
Net increase (decrease) in cash and cash equivalents	-2.86	-15	
Cash and cash equivalents cash flow statement at end of period	6.33	9.19	24.19