

[110000] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	173.14	109.17	105.51
Other intangible assets	15.27	3.23	0.39
Intangible assets under development	(A) 0.5	11.43	5.78
Non-current financial assets [Abstract]			
Non-current investments	1.01	1.01	1.01
Loans, non-current	0	10.05	9.31
Other non-current financial assets	3.1	3.48	3.2
Total non-current financial assets	4.11	14.54	13.52
Other non-current assets	2.99	4.65	0.59
Total non-current assets	196.01	143.02	125.79
Current assets [Abstract]			
Inventories	5.4	3.57	3.2
Current financial assets [Abstract]			
Current investments	0	0	0
Trade receivables, current	(B) 7.21	14.35	7.9
Cash and cash equivalents	32.7	7.11	10.18
Bank balance other than cash and cash equivalents	2.67	2.51	2.82
Loans, current	0	0	0.07
Other current financial assets	2.83	6.28	5.61
Total current financial assets	45.41	30.25	26.58
Current tax assets	0.26	0.11	0.29
Other current assets	38.51	11.43	20.43
Total current assets	89.58	45.36	50.5
Total assets	285.59	188.38	176.29
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	111.05	91.93	91.99
Other equity	-136.11	-321.77	-197.5
Total equity attributable to owners of parent	-25.06	-229.84	-105.51
Non controlling interest	0	0	0
Total equity	-25.06	-229.84	-105.51
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	48.68	17.6	36.16
Other non-current financial liabilities	19.06	23	18.55
Total non-current financial liabilities	67.74	40.6	54.71
Provisions, non-current	1.24	1.33	1.79
Total non-current liabilities	68.98	41.93	56.5
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	30.8	167.35	88.43
Trade payables, current	(C) 19.71	24.97	39.55
Other current financial liabilities	138.36	115.73	51.2
Total current financial liabilities	188.87	308.05	179.18
Other current liabilities	38.57	56.45	38.01
Provisions, current	14.23	11.79	8.11
Total current liabilities	241.67	376.29	225.3
Total liabilities	310.65	418.22	281.8
Total equity and liabilities	285.59	188.38	176.29

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	139.56	155.78
Other income	12.34	1.71
Total income	151.9	157.49
Expenses [Abstract]		
Cost of materials consumed	6.71	5.76
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-0.42	0.15
Employee benefit expense	47.78	44.1
Finance costs	32.12	66.89
Depreciation, depletion and amortisation expense	34.89	29.5
Other expenses	161.04	139.47
Total expenses	282.12	285.87
Profit before exceptional items and tax	-130.22	-128.38
Total profit before tax	-130.22	-128.38
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-130.22	-128.38
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-130.22	-128.38
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	0.19	0.29
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0.19	0.29
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Gains (losses) on exchange differences on translation, net of tax	0.06	1.05
Total other comprehensive income, net of tax, exchange differences on translation	0.06	1.05
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		

Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0.06	1.05
Total other comprehensive income	0.25	1.34
Total comprehensive income	-129.97	-127.04
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0.25	1.34
Total comprehensive income	-129.97	-127.04
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -133.54	[INR/shares] -178.45
Total basic earnings (loss) per share	[INR/shares] -133.54	[INR/shares] -178.45
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -133.54	[INR/shares] -178.45
Total diluted earnings (loss) per share	[INR/shares] -133.54	[INR/shares] -178.45

[400200] Statement of changes in equity

Statement of changes in equity [Table]

..(1)

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Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-130.22	-128.38		-130.22
Total comprehensive income	-130.22	-128.38		-130.22
Other changes in equity [Abstract]				
Other additions to reserves	322.4	4.11		322.4
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	6.52	0		6.52
Total deductions to reserves	6.52	0		6.52
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	315.88	4.11		315.88
Total increase (decrease) in equity	185.66	-124.27		185.66
Other equity at end of period	-136.11	-321.77	-197.5	-136.11

[320000] Cash flow statement, indirect

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-130.22	-128.38	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	28.3	63.22	
Adjustments for decrease (increase) in inventories	-2.97	-0.69	
Adjustments for decrease (increase) in trade receivables, current	1.73	-11.46	
Adjustments for decrease (increase) in other current assets	(A) -23.36	(B) 3.28	
Adjustments for other financial assets, current	4.02	-1.4	
Adjustments for increase (decrease) in trade payables, current	-2.78	-12.21	
Adjustments for increase (decrease) in other current liabilities	-17.9	22.27	
Adjustments for depreciation and amortisation expense	34.89	29.5	
Adjustments for provisions, current	1.91	2.54	
Adjustments for other financial liabilities, current	22.71	64.2	
Other adjustments for which cash effects are investing or financing cash flow	-1.81	-0.71	
Other adjustments to reconcile profit (loss)	(C) 10.49	14.84	
Total adjustments for reconcile profit (loss)	55.23	173.38	
Net cash flows from (used in) operations	-74.99	45	
Income taxes paid (refund)	0.15	-0.2	
Net cash flows from (used in) operating activities	-75.14	45.2	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	6.72	17.08	
Purchase of property, plant and equipment	96.46	58.21	
Proceeds from sales of other long-term assets	(D) 0.08	0	
Cash receipts from repayment of advances and loans made to other parties	(E) 10.05	(F) -0.74	
Interest received	1.24	0.16	
Other inflows (outflows) of cash	(G) -0.16	(H) 0.31	
Net cash flows from (used in) investing activities	-78.53	-41.4	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	330.12	0.14	
Payments of other equity instruments	(I) -5.55	0	
Proceeds from borrowings	29.46	195.29	
Repayments of borrowings	134.93	134.93	
Payments of lease liabilities	13.94	10.52	
Interest paid	30.48	56.85	
Other inflows (outflows) of cash	-6.52	0	
Net cash flows from (used in) financing activities	(J) 179.26	-6.87	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	25.59	-3.07	
Net increase (decrease) in cash and cash equivalents	25.59	-3.07	
Cash and cash equivalents cash flow statement at end of period	32.7	7.11	10.18