

WAAREE ENERGIES LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	WAAREE ENERGIES LIMITED	
Corporate identity number	U29248MH1990PLC059463	
Permanent account number of entity	AAACA4043J	
Address of registered office of company	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East),	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	06/07/2022	
Period covered by financial statements	01-04-2021 To 31-03-2022	01-04-2020 To 31-03-2021
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	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai MH 400066 IN	
Name of city of place of maintenance of computer servers (storing accounting data)	Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400066	
Name of district of place of maintenance of computer servers (storing accounting data)	Mumbai	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	022-6644 4444	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	Column 1
	01/04/2021 to 31/03/2022
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	8543
Description of product or service category	ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS
Turnover of product or service category	1,993,28,24,811
Highest turnover contributing product or service (ITC 8 digit) code	85437092
Description of product or service	EQUIPMENT OR GADGETS BASED ON SOLAR ENERGY
Unit of measurement of highest contributing product or service	Watt
Turnover of highest contributing product or service	1,993,28,24,811
Quantity of highest contributing product or service in UoM	[pure] 100

[700600] Disclosures - Directors report

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	Column 1
	01/04/2021 to 31/03/2022
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	HITESH
Middle name of director	CHIMANLAL
Last name of director	DOSHI
Designation of director	Chairman & Managing Director
Director identification number of director	00293668
Date of signing board report	12/09/2022

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	Column 1	Column 2	Column 3	Column 4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Waacox Energy Private Limited	Waaree ESS Private Limited	Waa Motors And Pumps Private Limited	Waaree Renewable Technologies Ltd.
Nature of related party relationship	Fellow Subsidiary company	Public company in which a director or manager is a director and holds along with his relatives, more than two per cent of its paid-up share capital	Private company in which a director or manager or his relative is a member or director	Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	Sales	Sales Purchase	Sales	Sales
Duration of material contracts/arrangements/transactions with related party	NA	NA	NA	NA
Dates of approval of material contracts/arrangements/transactions with related party by board	06/08/2021	06/08/2021	06/08/2021	06/08/2021
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	Column 5	Column 6	Column 9	Column 10
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Waaree Renewables Private Limited	ITEC Measures Pvt. Ltd	Waaree PV Power LLP	Waaree Surya Power LLP
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner
Description of nature of material contracts/arrangements/transactions with related party	Acquisition of land Capital work in progress (building) Acquisition of Building Capital advance given	Purchases Capital purchases	Purchases Sales	Sales
Duration of material contracts/arrangements/transactions with related party	NA	NA	NA	NA NA
Dates of approval of material contracts/arrangements/transactions with related party by board	06/08/2021	06/08/2021	06/08/2021	06/08/2021
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service [Member]	Product/service 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]		
Name of main product/service	To Carry on the business of generating and dealing in all aspects of Thermal, Hydro, Solar, Wind Power and Power generated through Non-Conventional/Renewable Energy Sources.	To Carry on the business of generating and dealing in all aspects of Thermal, Hydro, Solar, Wind Power and Power generated through Non-Conventional/Renewable Energy Sources.
Description of main product/service	To Carry on the business of generating and dealing in all aspects of Thermal, Hydro, Solar, Wind Power and Power generated through Non-Conventional/Renewable Energy Sources.	To Carry on the business of generating and dealing in all aspects of Thermal, Hydro, Solar, Wind Power and Power generated through Non-Conventional/Renewable Energy Sources.
NIC code of product/service	3510	3510
Percentage to total turnover of company	100.00%	100.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	No
Disclosures relating to amount recommended to be paid as dividend	The Board of Directors do not recommend any dividend for the financial year ended March 31, 2022, considering the expansion plans of the Company.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (10) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	12/09/2022
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	The link to access the Annual Return is www.waaree.com .
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Name of main product/service	To Carry on the business of generating and dealing in all aspects of Thermal, Hydro, Solar, Wind Power and Power generated through Non-Conventional/ Renewable Energy Sources.
Description of main product/service	To Carry on the business of generating and dealing in all aspects of Thermal, Hydro, Solar, Wind Power and Power generated through Non-Conventional/ Renewable Energy Sources.
NIC code of product/service	3510
Percentage to total turnover of company	100.00%
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	WAAREE ENERGIES LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (11) [See below]

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual [See below]	information	(12)
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual [See below]	information	(13)
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual [See below]	information	(14)
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	Textual [See below]	information	(15)
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]			
Disclosure of financial summary or highlights [TextBlock]	Textual [See below]	information	(16)
Disclosure of change in nature of business [TextBlock]		T h e r e has been no change in the nature of business during the year under review.	
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual [See below]	information	(17)
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual [See below]	information	(18)
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual [See below]	information	(19)
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual [See below]	information	(20)
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]		T h e r e are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.	
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual [See below]	information	(21)
Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual [See below]	information	(22)
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual [See below]	information	(23)
Details of remuneration of director or managerial personnel [Abstract]			
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	Textual [See below]	information	(24)
Number of meetings of board			[pure] 10
Details of signatories of board report [Abstract]			
Name of director signing board report [Abstract]			

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Dear Shareholders,

Your Directors have pleasure in presenting Company's Board Report alongwith the audited financial statements of your Company for the financial year ended March 31, 2022.

Textual information (2)

Description of state of companies affair

Financial Year 2021-22 began on the back of a pandemic impacted year 2020-21 with the second wave of COVID casting its shadow over business in early part of first quarter. The announcements relating to withdrawal of Safeguard Duty (SGD) on import of Solar Modules w.e.f. July 30, 2021 and increase in GST applicable to purchase of Solar modules from 5% to 12% & in EPC contracts from effective rate of 8.9% to 13.8% at the end of second quarter were unfavourable to the entire Solar business value chain. Indian Solar industry reeled under an unprecedented barrage of import of 20,759 MW of Solar Modules in the backdrop of Nil custom duty for 8 months & hoarding by large Developers. Among the spate of adverse developments, latter half of the year stood out as a landmark for the domestic PV manufacturing industry and the Company. The declaration of Panchamrit by the Honourable Prime Minister at Glasgow included the government's revised target of 500 GW renewable capacity by 2030, equivalent to over 40 GW of capacity addition per annum. Though effective in Financial Year 2023-24, the Government formalized overdue announcements in the Budget like imposition of Basic Custom Duty (BCD) on import of Solar Panels & enhanced provision for the Production Linked Incentives (outlay increased by Rs. 19,500 Crores). Ministry of Power and Ministry of Renewable Energy announced a slew of policy measures relating to expansion of the coverage of "Open access", ease of deployment for rooftop projects and concessions for Green Hydrogen. The nation installed 12,438 MW of solar (10,217 MW utility-scale and 2,221 MW rooftop) during the 12 months ending March 31, 2022 against 5.5 GW during 20-21 & 6.4 GW in 19-20. The record addition was mainly due to the completion of projects delayed from the previous year. Rooftop solar capacity addition was at an all-time high at 2.2 GW (up 68% over last year). The increase was predominantly driven by the residential solar segment, which saw 746 MW of new installations. The total project capacity (allocated by the government and public agencies) in the pipeline stood at 54 GW of solar with SECI having the highest offtake share of 60% (40 GW), followed by Discoms (22%, 15 GW). The sector faced challenges like rising input costs, delay in imported module shipments, and an environmental directive from the Supreme Court on transmission lines in most of Gujarat and Rajasthan. Module prices surged by 34% in the first half owing to supply-side constraints in China & even after easing in the second half, the imported and domestic module prices in the year end were still about 25% up over the last year. The Company began production of high wattage modules (540 Wp plus) from one of largest and most modern solar manufacturing complex spread over more than 40 acres in Shri Godijee, Navsari district, Gujarat in October 21 & added 2 GW of new lines in March '22 to take the total module manufacturing capacity to 4 GW. It also undertook modernisation of plants at Nandigram & Tumbh in Vapi to facilitate production of high wattage modules. During the year, the Company continued the good run from last year to register a major increase in exports to markets like USA and Europe and sizeably improved the order book from major developers. The Company received large ticket orders (cumulative orders of ~ Rs. 1,40,000 Mn as on 31.03.2022) from customers based out of USA and exported more than Rs. 6,660.90 Mn, which accounts for 24.04% of total revenue from operations. PV module production increased to 965 MW in FY'22 as against 808 MW in FY'21. Total module shipment was 1,172 MW as against 790 MW in previous financial year. Despite lockdown in the first quarter in many parts of the country and barrage of imports, the Company was able to maintain total revenue from operations of Rs. 27,712.90 Mn in year under review. The Company besides increasing the share of retail and export market, also reduced the share of the top 2 clients, leading to higher yield, steady revenue and reduction in the concentration risk. This shift in the customer mix also led to growth in EBITDA margins from 6.09% previous year to 6.11% during the current year, PAT margins also improved to 2.56% vs 2.52% during previous year. The Company continues to foresee better realizations as it aims to capitalize its position in retail and export segment. Below are few other highlights of the year: • Module manufacturing Capacity increased from 2 GW to 4 GW. • Company strengthening its position as a major supplier in Unites States market and emerging amongst the top 10 suppliers of Solar panel during 2021. • Recognition as most consistent Bloomberg Tier 1 Company in India: The Company continues to be classified as "Tier-1" module manufacturer by Bloomberg for 28th consecutive-quarter. • Recognized as The Best Brand in India by Economic times • The largest manufacturer as per ALMM listed capacity • Long term collaboration agreement with one of manufacturer of cells for supply of solar cells Domestic markets continue to witness tremendous growth in installations both Ground mount and Roof top markets due to increased affordability, access and awareness about clean power and with conducive government policies similar to Current year's announcements. Future looks Greener and Cleaner for Renewables.

Textual information (3)

Details regarding energy conservation

Conservation of energy: (i) Steps taken or impact on conservation of energy The Company supplied over more than 965.17 MW modules which will generate 1,585.30 million units per year and reduce carbon emission by 14,83,833 metric tons per year. The Company supplied 46.05 MW modules in Gujarat tender for powering up thousands of households in Gujarat state The Company has met the requirement of Green Pro Eco label and qualifies as GREEN PRODUCT for Monocrystalline Solar PV Module (Aditya Series/Arka Series/Ahnay Series) issued by CII-Green Product and Services Council. (ii) Steps taken by the company for utilizing alternate sources of energy The Company is utilizing 1.2 MW solar power plant on the rooftop of Tumb facility (iii) Capital Investment on energy conservation equipment's The Company installed motion sensor based lights in all our corridors in Tumb facility

Textual information (4)

Details regarding technology absorption

) Technology absorption: (i) the efforts made towards technology absorption: In the current financial year, the Company started manufacturing of India's largest module manufacturing plant at Shree Godijee, Chikhli with projected capacity of 7 GW. The plant is operational with M10 and M12 module manufacturing. The Company is currently manufacturing Mono-facial and Bi-facial M10 (Up to 540 Wp) and M12 (Up to 660 Wp) PV modules with latest Mono PERC technology with highly efficient (23% cell efficiency) solar cells. Module efficiency has reached 21.3%. The company is also manufacturing M2 Bifacial HJT modules, certification test results have arrived and is planning to manufacture M6 HJT mono-facial and Bi-facial modules. The company is also manufacturing 40 Wp and 60 Wp modules for tracker operation to Nextracker and Game Change Solar. Our M10 modules have passed all qualification tests and are compatible with tracking operation. The Compatibility Approval Letter (CAL) has been signed with Nextracker. (ii) the benefits derived like product improvement, cost reduction, product development or import substitution; The Company is also focusing on material procurement from Indian vendors. In this regard, the company has tie-up with an Indian company for EVA manufacturing. The Company is also adding one of the most valuable vertice to our current offerings i.e. solar cell manufacturing. The company is constantly striving on research and development activities and is starting backward integration of cell manufacturing with projected capacity of 4 GW being divided into two phases, the first phase of 2 GW cell manufacturing will be operational in August 2022. With this, we will have our own cell manufacturing and these cells will be used in our module manufacturing and this will also save the current 25% anti-dumping duty levied on cells. (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- -N.A- (a) the details of technology imported; -N.A- (b) the year of import; -N.A- (c) whether the technology been fully absorbed; -N.A- (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; -N.A- (iv) the expenditure incurred on Research and Development. The Company did ISO 17025 NABL accreditation of our PMTL reliability lab which is the first lab by any module manufacturer in INDIA to get NABL Accreditation Renewed, company has received CTF-2 Certification in IECCB Scheme for its Reliability Testing Laboratory. Now Lab can performed all reliability Testing as per IEC Standards.

Textual information (5)

Details regarding foreign exchange earnings and outgo

Foreign exchange earnings and Outgo: Foreign Exchange earned in terms of actual inflows: Export on F.O.B basis - Rs. 5,910.88 Mn Interest Income - Nil Foreign Exchange outgo in terms of actual outflows: CIF Value of Imports - Rs. 21,400.06 Mn Value of Expenses - Rs. 934.40 Mn

Textual information (6)

Disclosures in director's responsibility statement

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement: (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period; (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; (d) the directors had prepared the annual accounts on a going concern basis; and (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (7)

Details of material changes and commitment occurred during period affecting financial position of company

1. Expansion of business As on March 31, 2022, the Company had 2 GW of module manufacturing capacity at its various plants situated at Surat, Nandigram and Tumb, Gujarat. During the year under review the Company has commissioned additional 2 GW of module manufacturing facilities at Shri Godijee, Chikhli, Navsari district, Gujarat. Subsequent to the year end the Company has commissioned additional 1 GW of module manufacturing capacity at Shri Godijee, Chikhli, Navsari district, Gujarat. Hence as on the date of this Report, Company's total module manufacturing capacity stood at 5 GW. 2. Acquisition of Indosolar Limited, a listed company, through CIRP process The Company had, in January 2020, submitted a resolution plan for acquisition of Indosolar Limited a company under Corporate Insolvency Resolution Process (CIRP). In March 2020, the Committee of Creditors (CoC) approved the resolution plan submitted by the Company. Subsequently, on April 21, 2022, the Hon'ble National Company Law Tribunal, New Delhi, vide its order, approved the resolution plan submitted by the Company. As per Resolution plan, the Indosolar Limited has become subsidiary of the Company. 3. Update on Initial Public Offering (IPO) In September 2021, the Company filed Draft Red Herring Prospectus (DRHP) with Securities Exchange Board of India (SEBI) in respect of initial public offering (IPO) of securities of the Company for an amount not exceeding Rs. 1,500 crore. SEBI issued its final observations on DRHP in the month of January 2022 and the Company was considering to launch its IPO subject to suitable market conditions. However due to prevailing adverse market conditions arising from Russia - Ukraine War and uncertain global economic environment, the Company decided against going ahead with the IPO. Meanwhile the Company received interest from a set of institutional investors and others for investing in the Company, by which the Company would achieve its objective of fund raising as set out in IPO. The Company considers that raising investments from such institutional investors and others for its fund raising needs would be more beneficial for the shareholders of the Company than launching the IPO at this point of time. The Company may consider launching fresh IPO at the appropriate time depending upon various factors, including interest of the proposed investors.

Textual information (8)

Particulars of loans guarantee investment under section 186 [Text Block]

Disclosure on details of loans, guarantees and investments pursuant to the provisions of Section 186 of the Act are provided in the audited financial statements for the period ended March 31, 2022. Further register under Section 186 is maintained and kept at the registered office of the Company pursuant to the Companies Act, 2013 and its amendment thereof.

Textual information (9)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

All related party transactions that were entered into during the financial year were on arm's length basis. The particulars of such contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013, are furnished herewith in Annexure II in Form No. AOC-2.

Textual information (10)

Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]

Nomination and Remuneration Committee (NRC) has carried out the evaluation of the performance of the Board as a whole, functioning of the Committees of the Board, individual Directors and the Chairperson of the Board, in accordance with the applicable provisions of the Act.

Detailed questionnaires were sent to the NRC members. The performance of the Board was evaluated on the basis of various criteria such as composition of the Board, information flow to the board and its dynamism, strategic issues, roles and functions of the Board, relationship with the management, engagement with the Board and external stakeholders and other development areas. The performance of the Committees was evaluated after seeking the inputs of committee members on the criteria such as understanding the terms of reference, Committee composition, Independence, contributions to Board decisions, etc. The performance of the individual Directors was evaluated after seeking inputs from all the Directors other than the one who is being evaluated. The NRC committee was satisfied with the overall performance of Board, Committee and all the Directors.

Textual information (11)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

The Independent Directors have submitted their disclosures to the Board that they fulfil all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 so as to qualify themselves to be appointed as an Independent Directors under the provisions of the Companies Act, 2013, its rules and its amendments thereof. Further all the Independent Directors have confirmed about their name inclusion in the Data Bank.

In the opinion of the Board and as confirmed by Independent Directors, they fulfils the conditions specified in Section 149(6) of the Act and the Rules made thereunder about their status as Independent Directors of the Company.

Textual information (12)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

The Company's Policy on remuneration of Directors, Key Managerial Personnel and other employee including criteria for determining qualifications, positive attributes, independence of Directors and other matters provided under sub-section (3) of section 178 of the Companies Act, 2013 is furnished in Annexure III and is attached to this report.

Textual information (13)

Disclosure of statement on development and implementation of risk management policy [Text Block]

The Company has in place a mechanism to identify, assess, evaluate, monitor and mitigate various risks to key business objectives. Major risks as identified by the management are systematically addressed through mitigating actions on a continuing basis.

Textual information (14)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

The details about the development of CSR Policy and initiatives taken by the Company on CSR during the year as per the Rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 have been appended as Annexure IV attached to this report. The CSR committee meeting was held on August 6, 2021 during the financial year 2021-22 wherein all the members were present except Mr. Hitesh Doshi to whom leave of absence was granted.

The Corporate Social Responsibility (CSR) Committee consists of the following members:

Sr. No.	Name of Director	Category	Position
1	Mr. Hitesh Chimanlal Doshi	Managing Director	Chairman
2	Mr. Jayesh Dhirajlal Shah	Independent Director	Member
3	Mr. Hitesh Pranjivan Mehta	Whole Time Director	Member

Textual information (15)

Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [Text Block]

As on March 31, 2022, the Company has 14 subsidiaries, details of which are tabled below:

Sr. No.	Name and Address of the Company	Holding/ Subsidiary /Associate
1	Blue Rays Solar Private Limited	Subsidiary
2	Rasila International Pte. Limited	Subsidiary
3	Waaree Renewable Technologies Limited	Subsidiary
4	Waaneep Solar One Private Limited	Subsidiary
5	Sangam Solar One Private Limited	Subsidiary
6	Sangam Solar Two Private Limited	Subsidiary
7	Sangam Solar Three Private Limited	Subsidiary
8	Sangam Solar Four Private Limited	Subsidiary
9	Waaree Power Private Limited	Subsidiary
10	Waaree Solar Americas Inc.	Subsidiary
11	Sangam Rooftop Solar Private Limited	Step Down Subsidiary
12	Waaree PV Technologies Private Limited	Step Down Subsidiary
13	Waasang Solar Private Limited	Step Down Subsidiary

14	Waasang Solar One Private Limited	Step Down Subsidiary
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Indosolar Limited became subsidiary of the Company subsequent to the period under review. There is no Associate company or Joint Venture company. Statement containing salient features of the financial statement of subsidiaries is enclosed as Annexure I in form AOC- 1.

Textual information (16)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS / STATE OF COMPANY'S AFFAIRS

The summarized standalone results of your Company are given in the table below:

Rs. in million except EPS

Particulars	Financial Year Ended	
31.03.2022	31.03.2021*	
Net Sales / Income from Business Operations	27,712.90	19,932.83
Other Income	864.35	368.54
Total Income	28,577.25	20,301.37
Profit/(loss) before Depreciation & Tax	1,354.51	952.06
Less: Depreciation	354.47	268.99
Less: Provision for Income Tax (including for earlier years)	285.54	216.54
Less: Provision for Deferred Tax	5.92	(36.22)
Add: Other Comprehensive Income	1.59	1.06
Net Profit/(Loss) After Tax	710.17	503.81
Earnings per share (Basic & Diluted)	3.59	2.55

*Previous year's figures have been regrouped / rearranged wherever necessary.

Textual information (17)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

The following are the Board of Directors of the Company:

- Mr. Hitesh Chimanlal Doshi – Chairman and Managing Director
- Mr. Viren Chimanlal Doshi – Whole Time Director
- Mr. Hitesh Pranjivan Mehta – Whole Time Director
- Mr. Jayesh Dhirajlal Shah – Independent Director
- Mr. Rajender Mohan Malla – Independent Director
- Mr. Sujit Kumar Varma – Independent Director
- Mrs. Richa Manoj Goyal– Independent Director (w.e.f. August 30, 2021)

Mrs. Binita Doshi resigned from the position of Non – Executive Director w.e.f. August 30, 2021 and Mr. Modesto Volpe resigned from the position of Non - Executive Director w.e.f. September 26, 2021.

The following are the Key Managerial Personnel (KMP) of the Company as per Companies Act, 2013:

- Mr. Hitesh Chimanlal Doshi – Chairman and Managing Director
- Mr. Viren Chimanlal Doshi – Whole Time Director
- Mr. Hitesh Pranjivan Mehta – Whole Time Director
- Mr. Abhishek Dev Pareek - Chief Financial Officer (CFO)*
- Mr. Vivek Lalit Srivastava - Chief Executive Officer (w.e.f. August 30, 2021)
- Mr. Kirankumar Prakashchand Jain – Company Secretary

- *Mr. Abhishek Dev Pareek resigned from the position of CFO w.e.f. June 29, 2021

- Mr. Hitesh Pranjivan Mehta was appointed as CFO w.e.f. June 29, 2021

Textual information (18)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

- Shalibhadra Energies Private Limited ceased to be the subsidiary of the Company w.e.f. September 29, 2021.
- Saswata Solar Private Limited ceased to be the subsidiary of the Company w.e.f. August 11, 2021.
- Waacox Energy Private Limited ceased to be the step-down subsidiary of the Company w.e.f. July 5, 2021.

Textual information (19)

Details relating to deposits covered under chapter v of companies act [Text Block]

Your Company has neither accepted / renewed any deposits from public during the year nor has any outstanding deposits in terms of Section 73 of the Companies Act, 2013. Further there were no Deposits which are not in compliance of the requirements of Chapter V of the Act.

Textual information (20)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

Your Company has neither accepted / renewed any deposits from public during the year nor has any outstanding deposits in terms of Section 73 of the Companies Act, 2013. Further there were no Deposits which are not in compliance of the requirements of Chapter V of the Act.

Textual information (21)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

Auditors have given report on Internal Financial Controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013. The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. The Audit Committee, comprises of qualified Directors, who interact with the statutory auditors, internal auditors and management in dealing with matters. Your Company has a proper and adequate system of internal controls. These controls ensure transactions are authorized, recorded and reported correctly and assets are safeguarded and protected against loss from unauthorized use or disposition. To maintain its objectivity and independence, the internal auditor monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies at all locations of the Company and its subsidiaries. Based on the report of internal auditor, process owners undertake corrective action in their respective areas and thereby strengthen the controls. Significant audit observations, if any and corrective actions proposed to fix the observations are presented to the Audit Committee of the Board.

Textual information (22)

Disclosure of contents of corporate social responsibility policy [Text Block]

1. Brief outline on CSR Policy of the Company: The Company has framed CSR policy in line with the requirements of Section 135 of the Companies Act, 2013 and Rules made there under. As a socially responsible corporate citizen, your Company is committed to the core values of collective progress and welfare. The Company aims to undertake initiatives that create sustainable growth and empowers under privileged sections of society.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Hitesh Chimanlal Doshi	Chairman and Managing Director	1	Nil
2	Hitesh Pranjivan Mehta	Whole Time Director	1	1
3	Jayesh Dhirajlal Shah	Independent Director	1	1

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: www.waaree.com

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	FY 2020-21	1,91,141	1,91,141
	TOTAL	1,91,141	1,91,141

6. Average net profit of the company as per section 135(5) – Rs. 62,84,53,361/-

7. (a) Two percent of average net profit of the company as per section 135(5) – Rs 1,25,69,067

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. - Nil

(c) Amount required to be set off for the financial year, if any – Rs 1,91,141

(d) Total CSR obligation for the financial year (7a+7b-7c). Rs 1,23,77,926

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (in Rs.)	Amount Unspent (in Rs.)				
Total amount transferred to Unspent CSR Account as per section 135(6)	Amount transferred to any fund specified under Schedule VII as per section 135(5)				
Amount	Date of transfer	Name of the Fund	Amount	Date of transfer	
1,23,78,000	Nil	-	-	-	-

(b) Details of CSR amount spent against ongoing projects for the financial year: Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Sr.No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area(Yes/No).	Location of the project.	Projectduration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation Direct (Yes/No).
State.	District.	Name	CSR Registration number.						
Nil									

(c) Details of CSR amount spent against other than ongoing projects for the financial year: Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule V II to the Act.	Local area (Y es/ N o).	Location of the project.	Amounts spent for the project (in Rs.).	Mode of implementation - Direct (Y es/N o).	Mode of implementation - Through implementing agency.
State.	Dist rict.	Name.	CSR registration number.				
1.							

(d) Amount spent in Administrative Overheads - Nil

(e) Amount spent on Impact Assessment, if applicable - Not applicable

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) – Nil

(g) Excess amount for set off, if any – Nil

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	1,25,69,067
(ii)	Total amount spent for the Financial Year *	1,23,78,000
(iii)	Excess amount spent for the financial year [(ii) - (i)]	Nil
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii) - (iv)]	Nil

* The amount spent is after set off Rs 1,91,141 from previous year. (Refer clause 7(c) above)

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any funds specified under Schedule VI as per section 135(6), if any.	Amount remaining to be spent in succeeding financial years. (in Rs.)		
Name of the Fund	Amount (in Rs).	Date of transfer.					
1.	FY 2020-21	-	-	-	-	-	-
2.	FY 2019-20	-	31,02,991	-	-	-	-
3.	FY 2018-19	31,02,991	-	-	-	-	31,02,991

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed/Ongoing.
3.								
	TOTAL							

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details). – Nil

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). Not applicable

Sd/- (Chief Executive Officer or Managing Director or Director)	Sd/- (Chairman CSR Committee)	Sd/- (Person specified under clause (d) of sub – section (1) if section 380 of the Act) (Wherever applicable)
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For and on behalf of the Board of Directors

Waaree Energies Limited

Sd/-

Hitesh Chimanlal Doshi

Chairman & Managing Director

Place: Mumbai

Date: September 12, 2022

Textual information (23)

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]

The Company's Policy on remuneration of Directors, Key Managerial Personnel and other employee including criteria for determining qualifications, positive attributes, independence of Directors and other matters provided under sub-section (3) of section 178 of the Companies Act, 2013 is furnished in Annexure III and is attached to this report.

Textual information (24)

Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [Text Block]

NOMINATION AND REMUNERATION POLICY

1. Introduction and Effective Date

1.1 This policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination and Remuneration Committee and approved by the Board of Directors.

1.2 This Policy is guided by the principles and objectives as enumerated in Section 178 (3) of the Companies Act, 2013 and the rules made thereunder, each as amended (the "Act") and Regulation 19 read with Part D of Schedule II of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), to ensure reasonableness and sufficiency of remuneration to attract, retain and motivate competent resources, a clear relationship of remuneration to performance and a balance between rewarding short and long-term performance of the Company. The Board has constituted a nomination and remuneration committee (the "NR Committee") which is in compliance with the requirements of the Companies Act, 2013.

1.3 The following policy has been formulated by the NR Committee and adopted by the Board of Directors at its meeting held on September 17, 2021.

1.4 This policy shall be operational with immediate effect.

2. Objectives of the NR Committee

The NR Committee shall:

- i. Formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration of Directors, Key Managerial Personnel and other employees.
- ii. Formulate the criteria for evaluation of performance of Independent Directors and the Board of Directors.
- iii. Identify persons who are qualified to become Directors and persons who may be appointed in Key Managerial and Senior Management positions in accordance with the criteria laid down in this policy and recommend to the board of directors their appointment and removal.
- iv. Recommend to the Board, appointment and removal of Director, KMP and Senior Management Personnel.
- v. Devise a policy on diversity of Board of Directors; and
- vi. Whether to extend or continue the term of appointment of the Independent Director, on the basis of the report of performance evaluation of Independent Directors.
- vii. To ensure that level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully.

viii. Relationship of remuneration to performance is clear and meets appropriate performance benchmarks.

3. Definitions

3.1 "Board": - Board means Board of Directors of the Company.

3.2 "Director": - Director means Director of the Company appointed in accordance with the Companies Act, 2013.

3.3 "NR Committee": - NR Committee means Nomination and Remuneration Committee of the Company as constituted or reconstituted by the Board, from time to time.

3.4 "Company": - Company means Waaree Energies Limited.

3.5 "Independent Director": - As provided under the Companies Act, 2013, an Independent Director in relation to a company, means a Director other than a Managing Director or a Whole- Time Director or a Nominee Director, —

I. who, in the opinion of the Board, is a person of integrity and possesses relevant expertise and experience;

II. who is or was not a promoter of the company or its holding, subsidiary or associate company;

III. who is not related to promoters or directors in the company, its holding, subsidiary or associate company;

IV. who has or had no pecuniary relationship, other than remuneration as such director or having transaction not exceeding ten per cent. of his total income or such amount as may be prescribed, with the company, its holding, subsidiary or associate company, or their promoters, or directors, during the two immediately preceding financial years or during the current financial year;

V. none of whose relatives –

a. is holding any security of or interest in the company, its holding, subsidiary or associate company during the two immediately preceding financial years or during the current financial year.

Provided that the relative may hold security or interest in the company of face value not exceeding fifty lakh rupees or two per cent. of the paid-up capital of the company, its holding, subsidiary or associate company or such higher sum as may be prescribed;

b. is indebted to the company, its holding, subsidiary or associate company or their promoters, or directors, in excess of such amount as may be prescribed during the two immediately preceding financial years or during the current financial year;

c. has given a guarantee or provided any security in connection with the indebtedness of any third person to the company, its holding, subsidiary or associate company or their promoters, or directors of such holding company, for such amount as may be prescribed during the two immediately preceding financial years or during the current financial year; or;

d. has any other pecuniary transaction or relationship with the company, or its subsidiary, or its holding or associate company amounting to two per cent. or more of its gross turnover or total income singly or in combination with the transactions referred to in sub-clause (i), (ii) or (iii)

VI. who, neither himself nor any of his relatives —

a. holds or has held the position of a key managerial personnel or is or has been employee of the company or its holding, subsidiary or associate company in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed;

Provided in case of a relative who is an employee, the restriction under this clause shall not apply for his employment during the preceding three financial years;

b. is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed, of—

- i. a firm of auditors or company secretaries in practice or cost auditors of the company or its holding, subsidiary or associate company; or
- ii. any legal or a consulting firm that has or had any transaction with the company, its holding, subsidiary or associate company amounting to ten per cent or more of the gross turnover of such firm;
- iii. holds together with his relatives two per cent. or more of the total voting power of the company; or
- iv. is a Chief Executive or director, by whatever name called, of any non- profit organisation that receives twenty-five per cent or more of its receipts from the company, any of its promoters, directors or its holding, subsidiary or associate company or that holds two per cent. or more of the total voting power of the company; or
- v. is a material supplier, service provider or customer or a lessor or lessee of the company;

VII. who possesses such other qualifications as may be prescribed under the Companies Act,2013

3.6 "Key Managerial Personnel": - Key Managerial Personnel ('KMP') means-

- (i) the Chief Executive Officer or the Managing Director or the Manager;
- (ii) the Company Secretary;
- (iii) the Whole-Time Director;
- (iv) the Chief Financial Officer;
- (v) such other officer, not more than one level below the directors who is in whole-time employment, designated as key managerial personnel by the Board and
- (vi) Such other officer as may be prescribed under the applicable statutory provisions / regulations.

3.7 "Senior Management": - The expression "senior management" means personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors, including the functional heads.

Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in the Companies Act, 2013 as may be amended from time to time shall have the meaning respectively assigned to them therein.

4. Applicability

The Policy is applicable to –

- a) Directors (Executive, Non-Executive or Independent);
- b) Key Managerial Personnel;

c) Senior Management Personnel.

5. Constitution of the NR Committee

5.1 The Board has the power to constitute/ re-constitute the Committee from time to time in order to make it consistent with the Company's policy and applicable statutory requirement.

5.2 The NR shall be formed as per the provisions of the Act and Listing Regulations, as follows:

- a. the committee shall comprise of at least three directors;
- b. all directors of the committee shall be non-executive directors; and
- c. at least fifty percent of the directors shall be independent directors.

The chairperson of the NR shall be an independent director, provided that the chairperson of the Board of Directors, whether executive or non-executive, may be appointed as a member of the NR and shall not chair such Committee.

5.3 Membership of the NR shall be disclosed in the annual report of the Company.

5.4 Term of the NR shall be continued unless terminated by the Board of Directors.

5.5 The quorum for a meeting of the nomination and remuneration committee shall be either two members or one third of the members of the committee, whichever is greater, including at least one independent director in attendance.

5.6 At present, the NR Committee comprises of following Directors:

Name of the Director	Category	Designation
Richa Manoj Goyal	Non- Executive and Independent Director	Chairman
Jayesh Dhirajlal Shah	Non- Executive and Independent Director	Member
Rajender Mohan Malla	Non- Executive and Independent Director	Member

6. General Appointment Criteria

6.1 The NR Committee shall consider the ethical standards of integrity and probity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and accordingly recommend to the Board his / her appointment.

6.2 The Company should ensure that the person so appointed as Director/ Independent Director/ KMP/ Senior Management Personnel shall not be disqualified under the Companies Act, 2013, rules made thereunder, or any other enactment for the time being in force.

6.3 The Director/ Independent Director/ KMP/ Senior Management Personnel shall be appointed as per the procedure laid down under the provisions of the Companies Act, 2013, rules made there under, and any other enactment for the time being in force which is applicable to the

Company.

6.4 In case of appointment of Independent Directors, the Committee shall satisfy itself the compliance of provisions of Section 149 read with Schedule IV of the Act and rules there under.

6.5 The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person in the field of marketing, finance, taxation, law, governance and general management for considering his appointment as Director or KMP; or at Senior Management level.

6.6 A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person are sufficient / satisfactory for the concerned position.

6.7 The Company shall not appoint or continue the employment of any person as Whole-time Director who has attained the age of seventy years. Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution.

7. Additional Criteria for Appointment of Independent Directors

The NR Committee shall consider qualifications for Independent Directors as mentioned in herein earlier under the head 'Definitions' and also their appointment shall be governed as per the provisions of Section 149 of the Companies Act, 2013 (as amended from time to time).

8. Term/Tenure

8.1 Managing Director/Whole-time Director

The Company shall appoint or re-appoint any person as its Managing Director or Whole-time Director for a term not exceeding five years at a time or as may be prescribed under the Act. No re-appointment shall be made earlier than one year before the expiry of term.

8.2 Independent Director

Subject to the provisions of the Act, the Regulations and all other applicable rules, regulations, guidelines etc., An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

8.3 No Independent Director shall hold office for more than two consecutive terms, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director.

Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly. However, if a person who has already served as an Independent Director for 5 years or more in the Company as on October 1, 2014 or such other date as may be determined by the NR Committee as per regulatory requirement; he/ she shall be eligible for appointment for one more term of 5 years only.

8.4 The independent director shall at the first meeting of the Board in which she/he participates as a director and thereafter at the first meeting of the Board in every financial year or whenever there is any change in the circumstances which may affect her/his status as an independent director, give a declaration that he meets the criteria of independence as provided in sub-section (6) of section 149 of the Act and Regulation 25 of the Listing Regulations.

8.5 At the time of appointment of Independent Director, it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director/ managing director of a listed company or such other number as may be prescribed under the Act.

9. Removal

Due to reasons for any disqualification mentioned in the Companies Act, 2013, rules made there under or under any other applicable Act, rules and regulations or any other reasonable ground, the NR Committee may recommend to the Board for removal of a Director, KMP or Senior Management Personnel subject to the provisions and compliance of the said Act, rules and regulations.

10. Retirement

The Director, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Regulations and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management Personnel in the same position / remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

11. Criteria for Evaluation of Independent Director and the Board

11.1 Following are the Criteria for evaluation of performance of Independent Directors and the Board.

11.2 The Directors including Independent Directors shall be evaluated on the basis of the following criteria i.e. whether they:

- a. act objectively and constructively while exercising their duties;
- b. exercise their responsibilities in a bona fide manner in the interest of the company;
- c. devote sufficient time and attention to their professional obligations for informed and balanced decision making;
- d. do not abuse their position to the detriment of the company or its shareholders or for the purpose of gaining direct or indirect personal advantage or advantage for any associated person;
- e. refrain from any action that would lead to loss of his independence
- f. inform the Board immediately when they lose their independence,
- g. assist the company in implementing the best corporate governance practices,
- h. strive to attend all meetings of the Board of Directors and the Committees;
- i. participate constructively and actively in the committees of the Board in which they are members;
- j. strive to attend the Board, Committee and general meetings of the company;
- k. keep themselves well informed about the company and the external environment in which it operates;
- l. do not to unfairly obstruct the functioning of an otherwise proper Board or committee of the Board;
- m. moderate and arbitrate in the interest of the company as a whole, in situations of conflict between management and shareholder's interest;
- n. abide by Company's Memorandum and Articles of Association, company's policies and procedures including code of conduct, insider trading guidelines etc.

12. Board Diversity

The Board of Directors may have the combination of Director from the different areas / fields like production, Management, Quality Assurance, Finance, Legal, Sales and Marketing, Supply chain, Research and Development, Human Resources etc. or as may be considered appropriate.

13. Remuneration

13.1 The NR Committee will recommend the remuneration to be paid to the Managing Director, Whole-time Director and KMP to the Board for their approval.

13.2 The level and composition of remuneration so determined by the NR Committee shall be reasonable and sufficient to attract, retain and motivate directors, Key Managerial Personnel and Senior Management of the quality required to run the Company successfully. The relationship of remuneration to performance should be made clear and should meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals. Any increments to be recommended to the Board by the NR for whole-time director/ managing director/ independent directors shall be in accordance with the percentage/slabs laid under the provisions of the Act and rules framed thereunder:

13.2.1 Managing Director/Whole-time Director

- a) The compensation paid to the executive directors (including managing director) will be within the scale approved by the shareholders. The elements of the total compensation, approved by the NR Committee will be within the overall limits specified under the Companies Act, 2013;
- b) Besides the above Criteria, the Remuneration/ compensation/ commission etc to be paid to Managing Director/Whole-time Director etc shall be governed as per provisions of the Companies Act, 2013 and rules made there under or any other enactment for the time being in force;
- c) The remuneration payable by the Company to the executive directors shall be subject to the conditions specified in the Act and the SEBI Listing Regulations including in terms of monetary limits, approval requirements and disclosure requirements.

13.2.2 Non-executive Directors

- a) The Non- Executive Director may receive sitting fees for attending meetings of Board or NR Committee or any other Committee thereof. The remuneration/ commission/ compensation to the Non- Executive Directors will be determined by the NR Committee and recommended to the Board for its approval;
- b) The remuneration payable by the Company to Non-Executive Directors shall be subject to the conditions specified in the Act and the SEBI Listing Regulations including in terms of monetary limits, approval requirements and disclosure requirements.

13.2.3 KMPs / Senior Management Personnel etc.

In determining the remuneration of Senior Management Personnel (i.e. KMPs and senior officers just below the board level), the Committee shall ensure / consider the following:

- (i) the relationship of remuneration and performance benchmark is clear;
- (ii) the balance between fixed and incentive pay reflecting short and long term performance objectives, appropriate to the working of the Company and its goals;
- (iii) the remuneration is divided into two components viz. fixed component comprising salaries, perquisites and retirement benefits and a variable component comprising performance bonus;
- (iv) the remuneration including annual increment and performance bonus is decided based on the criticality of the roles and responsibilities, the Company's performance vis-à-vis the annual budget achievement, individuals performance and current compensation trends in the market.

The Remuneration to be paid to KMPs/ Senior Management Personnel shall be based on the experience, qualification and expertise of the related personnel and governed by the limits, if any prescribed under the Companies Act, 2013 and rules made there under or any other enactment for the time being in force.

13.2.4 Directors' and Officers' Insurance

Where any insurance is taken by the Company on behalf of its Directors, KMPs/ Senior Management Personnel etc. for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel unless otherwise specifically provided under the Act.

14. Chairperson

14.1 Chairperson of the NR Committee shall be an Independent Director.

14.2 Chairperson of the Company may be appointed as a member of the NR Committee but shall not be a Chairman of the NR Committee.

14.3 In the absence of the Chairperson, the members of the NR Committee present at the meeting shall choose one amongst them to act as Chairperson.

14.4 Chairman of the NR Committee meeting may be present at the Annual General Meeting or may nominate some other member to answer the shareholders' queries; however, it shall be up to the chairperson to decide who shall answer the queries

15. Frequency of Meetings

The NR shall meet at least once in a year. The quorum for a meeting of the NR Committee shall be either two members. Further, the chairperson of the NR may be present at the annual general meeting, to answer the shareholders' queries, however, it shall be up to the chairperson to decide who shall answer the queries.

16. NR Committee Members Interest

16.1 A member of the NR Committee is not entitled to participate in the discussions when his/her own remuneration is discussed at a meeting or when his/her performance is being evaluated.

16.2 The NR Committee may invite such executives, as it considers appropriate, to be present at the meetings of the NR Committee.

16.3 Matters arising for determination of the NR meetings shall be decided by simple majority of votes of members present and voting and any such decision shall for all purposes deemed a decision of the NR. In case of equality of the votes, the chairman of the meeting will have the casting vote.

17. Minutes

Minutes of all meetings must be signed by the chairman of the NR at subsequent meeting

18. Secretary

The Company Secretary of the Company shall act as Secretary of the NR Committee.

19. Voting

Matters arising for determination at NR Committee meetings shall be decided by a majority of votes of Members present and voting and any such decision shall for all purposes be deemed a decision of the NR Committee.

20. Adoption, Changes and Disclosure of Information

20.1 This Policy and any changes thereof will be approved by the Board based on the recommendation(s) of the NR Committee.

20.2 This policy may be reviewed at such intervals as the Board or NR Committee may deem necessary. Such disclosures of this Policy as may be required under the Act and SEBI Listing Regulations may be made.

21. Dissemination Policy

A copy of this Policy shall be handed over to all Directors within one month from the date of approval by the Board. This Policy shall also be posted on the website of the Company and the details of this Policy, including the evaluation criteria, shall be mentioned in the annual report of the Company

22. Amendments to the Policy

The NR Committee is entitled to amend this policy including amendment or discontinuation of one or more incentive programmes introduced in accordance with this policy; and any amendment by the NR Committee shall be recommended to the Board of Directors for its approval.

For and on behalf of the Board of Directors

Waaree Energies Limited

Sd/-

Hitesh Chimanlal Doshi

Chairman & Managing Director

Place: Mumbai

Date: September 12, 2022

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	Column 1	Column 2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	HITESH	HITESH
Middle name of director	CHIMANLAL	PRANJIVAN
Last name of director	DOSHI	MEHTA
Designation of director	Chairman and Managing Director	Wholetime Director
Director identification number of director	00293668	00207506
Date of signing of financial statements by director	06/07/2022	06/07/2022

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Name of company secretary	KIRANKUMAR PRAKASHCHAND JAIN
Permanent account number of company secretary	AGFPJ9741G
Date of signing of financial statements by company secretary	06/07/2022

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Column 1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	SHAH GUPTA & Co.
Name of auditor signing report	VIPUL KANTILAL CHOKSI
Firms registration number of audit firm	109574W
Membership number of auditor	037606
Address of auditors	38 BOMBAY MUTUAL BUILDING 2ND FLOOR DR D N ROAD FORT MUMBAI - 400001, MAHARASHTRA, INDIA
Permanent account number of auditor or auditor's firm	AAAFS7702F
SRN of form ADT-1	F28580108
Date of signing audit report by auditors	06/07/2022
Date of signing of balance sheet by auditors	06/07/2022

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (25) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (25)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITORS’ REPORT

To the Members of WAAREE ENERGIES LIMITED

Report on the Audit of Standalone Ind AS Financial Statements

Opinion

We have audited the accompanying standalone Ind AS financial statements of WAAREE ENERGIES LIMITED (“the Company”), which comprise the balance sheet as at March 31, 2022, the statement of profit and loss (including other comprehensive income), the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as “the standalone financial statements”).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (“the Act”) in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (“Ind AS”) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing, as 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 standalone financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone 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 the 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 standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matter described below to be the key audit matter to be communicated in our report .

We have fulfilled the responsibilities described in the Auditor’s responsibilities for the audit of the financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the standalone financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

Key Audit Matter	Auditor's Response
<p>Capital Expenditure in respect of property, plant and equipment and capital work in progress (As described in Note 2(a) and 2(b) of the standalone financial statements.)</p> <p>The Company has incurred significant expenditure on capital projects, as reflected by the total value of additions in property plant and equipment and capital work in progress in notes 2(a) and 2(b) of the standalone financial statements.</p> <p>The Company is in the process of executing various projects for upgradation/expansions of existing capacity across the locations.</p> <p>We considered Capital expenditure as a Key audit matter due to:</p> <ul style="list-style-type: none"> · Significance of amount incurred on such items during the year ended March 31, 2022. · Judgement and estimate required by the management in assessing assets meeting the capitalisation criteria set out in Ind AS 16 Property, Plant and Equipment. · Judgement involved in determining the eligibility of costs including borrowing cost and other directly attributable costs for capitalisation as per the criteria set out in Ind AS 16 Property, Plant and Equipment. 	<p>Principal Audit procedure:</p> <ul style="list-style-type: none"> · We obtained an understanding of the Company's capitalisation policy and assessed for compliance with the relevant accounting standards. · We obtained understanding, evaluated the design and tested the operating effectiveness of controls related to capital expenditure and capitalisation of assets. · We performed substantive testing on a sample basis for each element of capitalised costs including inventory issued to contractors for the purpose of these projects and physical verification performed by the management alongwith reconciliation and directly attributable cost, including verification of underlying supporting evidence and understanding nature of the costs capitalised. · We have obtained management explanations and certificates issued by third party expert for capitalisations carried out during the year and appropriateness of useful life. · In relation to borrowing costs we obtained the supporting calculations, verified the inputs to the calculation and tested the arithmetical accuracy of the model. · We obtained understanding on management assessment relating to progress of projects and their intention to bring the asset to its intended use.

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

The Company's Board of Directors are responsible for the other information. The other information comprises the Management Overview, Board's Report including Annexures to Board's Report and Shareholder's Information but does not include the financial statements and our auditor's report thereon. The Management Overview, Board's Report including Annexures to Board's Report and Shareholder's Information is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, statement of changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

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

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

§ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the 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 (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other matter

The standalone financial statements of the Company for the year ended March 31, 2021, included in these standalone financial statements, have been audited by the predecessor auditor who expressed an unmodified opinion on those statements on July 23, 2021.

Our opinion is not modified in respect of this matter.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The balance sheet, the statement of profit and loss including other comprehensive income, the statement of changes in equity and the statement of cash flows dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
 - (e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these standalone financial statements and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; Our report expresses an

unmodified opinion on adequacy and operative effectiveness of the Company's internal financial controls over financial reporting;

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act;

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

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements – Refer Note 43 to the standalone financial statements;

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv.	<p>A. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediaries 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;</p> <p>B. The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities, 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 Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and</p> <p>C. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (A) and (B) contain any material misstatement.</p>
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v. The Company has not declared or paid any dividend during the financial year .

For SHAH GUPTA & Co.

Chartered Accountants

Firm Registration No.: 109574W

Vipul K Choksi

Partner

Membership No.: 37606

UDIN: 22037606AMJCIJ8605

Place: Mumbai

Date: July 6, 2022

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

The Annexure referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date

i.	(a)	<p>(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.</p> <p>(B) The Company has maintained proper records showing full particulars of intangible assets.</p>
	(b)	<p>According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its property, plant and equipment, so as to cover all the assets in a phased programme which, in our opinion, is reasonable having regard to size of the Company and the nature of its assets. Pursuant to the programme, certain property, plant and equipment were physically verified by the Management during the year. No material discrepancies were noticed on such verification.</p>
	(c)	<p>According to information and explanations given to us and on the basis of an examination of the records of the Company, the title deeds of immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), as disclosed in Note 2(a) to the standalone financial statements, are held in the name of the Company.</p>
	(d)	<p>According to the information and explanations given to us and the records examined by us, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Accordingly, clause 3(i)(d) of the Order is not applicable to the Company.</p>
	(e)	<p>According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder. Accordingly, clause 3(i)(e) of the Order is not applicable to the Company.</p>
ii.	(a)	<p>The Inventory, except goods-in-transit and stocks lying with third parties, has been physically verified by the management during the year. For stocks lying with third parties at the year-end, written confirmations have been obtained and for goods-in-transit subsequent evidence of receipts has been linked with inventory records. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed</p>

		by the management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.																
	(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of Rupees five crore, in aggregate, from banks or financial institutions on the basis of security of current assets. In our opinion, the quarterly returns or statements alongwith the revised returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company.																
	iii.	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments in, provided guarantee or security or granted advances in nature of loans to companies, firms, limited liability partnership or any other parties during the year. The Company has granted unsecured loans to companies and other parties during the year, details of which are reported below. The Company has not granted any loans, secured or unsecured, to firms or limited liability partnership during the year.																
	(a)	<p>During the year the company has provided loans and stood guarantees to companies and other parties as follows:</p> <p>(Rs. in Million)</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Amounts</th> </tr> </thead> <tbody> <tr> <td>Aggregate amount granted/ provided during the year</td> <td></td> </tr> <tr> <td>Loans to subsidiary</td> <td>0.08</td> </tr> <tr> <td>Loans to Employees</td> <td>0.73</td> </tr> <tr> <td>Loans to others (unsecured loans to company)</td> <td>22.30</td> </tr> <tr> <td>Guarantee provided</td> <td>NIL</td> </tr> <tr> <td>Balance outstanding as at March 31, 2022 in respect of the above case</td> <td></td> </tr> <tr> <td>Loans to subsidiary</td> <td>0.11</td> </tr> </tbody> </table>	Description	Amounts	Aggregate amount granted/ provided during the year		Loans to subsidiary	0.08	Loans to Employees	0.73	Loans to others (unsecured loans to company)	22.30	Guarantee provided	NIL	Balance outstanding as at March 31, 2022 in respect of the above case		Loans to subsidiary	0.11
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Loans to subsidiary	0.11																	

		Loans to Employees	0.29						
		Loans to others (unsecured loans to company)	37.65						
		Guarantee stood	369.80						
(b)	According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the terms and conditions of the unsecured loans granted and guarantee stood during the year are, prima facie, not prejudicial to the interest of the Company .								
(c)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion, in the case of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular except for the loan of Rs. 0.11 million given to Waaneep Solar One Private Limited and Rs. 37.65 million given to Thar Commercial Finance Private Limited which are repayable on demand. There has been no default on the part of the party to whom money has been lent. Further, the Company has not given any advances in the nature of loans to any party during the year.								
(d)	According to the information and explanations given to us and on the basis of our examination of the records of the Company , there are no amounts of loans and advances in the nature of loans granted to Companies, firms, limited liability partnerships or any other parties which are overdue for more than ninety days.								
(e)	<p>In our opinion and according to information and explanations given and the books of accounts and records examined by us, loans granted which have fallen due during the year have not been renewed or extended and no fresh loans have been granted to settle the over dues of existing loans given to the same parties.</p> <p>Further, the Company has not given any advances in the nature of loans to any party during the year.</p>								
	<p>According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment except for the following loans to its related party as defined in clause (76) of section 2 of the Companies Act, 2013 and to other company.</p> <p>(Rs. In Millions)</p> <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 10%;">Related</th> <th style="width: 10%;">Other</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> </tbody> </table>				Related	Other			
	Related	Other							

		Particulars	Party	company
	(f)	Aggregate amount of loans/ advances in nature of loans		
		- Repayable on demand (A)	0.11	37.65
		- Agreement does not specify any terms or period of repayment (B)	-	-
		Total (A+B)	0.11	37.65
		Percentage of loans/advances in nature of loans to the total loans	0.29%	98.95%
iv.	According to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of the investments made, loans given and guarantees provided.			
v.	In our opinion and according to the information and explanations given to us, the Company has not accepted any deposit or amounts which are deemed to be deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified. Accordingly, clause 3 (v) of the Order is not applicable to the Company.			
	The maintenance of cost records has been specified by the Central Government under Section 148(1) of the Companies Act, 2013 in respect of the products manufactured by the Company. We have broadly reviewed the books of account maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under section 148(1) of the			

Companies Act, 2013 in respect of manufacture of products and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not made a detailed

vi.

	examination of the cost records with a view to determine whether they are accurate or complete.																																				
vii.	(a)	<p>According to the information and explanations given to us and on the basis of our examination of the books of account and records, the Company has been generally regular in depositing undisputed statutory dues including provident fund, employees state insurance, income-tax, sales tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and any other material statutory dues applicable to the Company with the appropriate authorities.</p> <p>According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2022 for a period of more than six months from the date on which they become payable.</p> <p>According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to provident fund, employees state insurance, income-tax, cess, goods and service tax, value added tax, excise duty, custom duty and other material statutory dues which have not been deposited as at March 31, 2022 on account of any dispute, except as mentioned below:</p> <table border="1"> <thead> <tr> <th>Name of the statute</th> <th>Nature of Dues</th> <th>Rs. in Millions</th> <th>Period to which the amount relates</th> <th>Forum where dispute is pending</th> </tr> </thead> <tbody> <tr> <td>Income Tax Act 1961</td> <td>Income tax</td> <td>0.57</td> <td>FY 2014-15</td> <td>Dy. Commissioner Income Tax</td> </tr> <tr> <td>2.92</td> <td>FY 2016-17</td> <td></td> <td></td> <td></td> </tr> <tr> <td>0.15</td> <td>FY 2017-18</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Gujarat VAT Act</td> <td>Sales Tax</td> <td>14.73</td> <td>FY 2014-15</td> <td>Sales Tax Tribunal</td> </tr> <tr> <td>33.43</td> <td>FY 2105-16</td> <td>Commercial Tax Commissioner Appeals</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Commercial</td> </tr> </tbody> </table>	Name of the statute	Nature of Dues	Rs. in Millions	Period to which the amount relates	Forum where dispute is pending	Income Tax Act 1961	Income tax	0.57	FY 2014-15	Dy. Commissioner Income Tax	2.92	FY 2016-17				0.15	FY 2017-18				Gujarat VAT Act	Sales Tax	14.73	FY 2014-15	Sales Tax Tribunal	33.43	FY 2105-16	Commercial Tax Commissioner Appeals							Commercial
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33.43	FY 2105-16	Commercial Tax Commissioner Appeals																																			
				Commercial																																	

(b)	Gujarat CST Act	Sales Tax	4.26	FY 2015-16	Tax Commissioner Appeals
	2.19	FY 2017-18			
	Gujarat GST Act	GST	16.08	FY 2017-18 & FY 2018-19	Additional Commissioner CGST Audit
	Maharashtra CST Act	Sales Tax	2.12	FY 2105-16	Jt. Commissioner Appeals
	4.87	FY 2016-17			
	1.14	FY 2017-18			
	Maharashtra VAT Act	Sales Tax	0.69	FY 2017-18	Jt. Commissioner Appeals
	Madhya Pradesh CST Act	Sales Tax	15.47	FY 2014-15	Dy. Commissioner Commercial Tax
	Madhya Pradesh VAT Act	Sales Tax	4.49	FY 2014-15	Dy. Commissioner Commercial Tax

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961, as income during the year. Accordingly, clause 3(viii) of the Order is not applicable to the Company.

ix.	(a)	According to information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
	(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or any government authority.
	(c)	In our opinion, and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.
	(d)	According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
	(e)	According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures (as defined under the Act).
	(f)	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies (as defined under the Act). Accordingly, clause 3(ix)(f) of the Order is not applicable to the Company.
x.	(a)	The company has not raised moneys by way of initial public offer or further public offer including debt instruments during the year. Accordingly, clause 3(x)(a) of the Order is not applicable to the Company.
	(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable to the Company.
xi.	(a)	During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.
		During the year, no report under sub-section (12) of section 143 of the Act

	(b)	has been filed by cost auditor/ secretarial auditor or by us in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
	(c)	During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, and as represented to us by the management, no whistle-blower complaints have been received during the year by the Company.
xii.	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, Clause 3 (xii) of the Order is not applicable to the Company.	
xiii.	According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.	
xiv.	(a)	Based on the information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
	(b)	We have considered the internal audit reports of the Company issued till the date of this report pertaining to the period under audit.
xv.	In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with its directors or persons connected to its directors. Accordingly, clause 3(xv) of the Order is not applicable to the Company.	
xvi.	(a)	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable to the Company.

	(b)	The Company has not engaged in non-banking financial/housing finance activities during the year. Accordingly, clause 3(xvi)(b) of the Order is not applicable to the Company.
	(c)	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable to the Company.
	(d)	According to the information and explanations provided to us during the course of audit, the Group does not have any CICs. Accordingly, clause 3(xvi)(d) of the Order is not applicable to the Company.
xvii.	The Company has not incurred cash losses in the current and in the immediately preceding financial year respectively.	
xviii.	There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable to the Company.	
	According to the information and explanations given to us and on the basis of the financial ratios (Also refer Note 51 to the standalone financial statements), ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one	

year from the balance sheet date

xix.

	will get discharged by the Company as and when they fall due.	
xx.	(a)	The Company has fully spent the required amount towards Corporate Social Responsibility (CSR) on other than ongoing projects and there is no unspent CSR amount for the year requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with the provision of sub-section (5) of section 135 of the said Act.
	(b)	The Company does not have any ongoing projects . Accordingly, reporting under clause 3 (xx) (b) of the Order is not applicable to the Company.
xxi.	The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report.	

For SHAH GUPTA & Co.

Chartered Accountants

Firm Registration No.: 109574W

Vipul K Choksi

Partner

Membership No.: 37606

UDIN: 22037606AMJCIJ8605

Place: Mumbai

Date: July 6, 2022

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT

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

The Annexure referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date

We have audited the internal financial controls over financial reporting of WAAREE ENERGIES LIMITED ("the Company") as of March 31,

2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Companies Act, 2013, 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.

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

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

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, to the best our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, 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 issued by the Institute of Chartered Accountants of India.

For SHAH GUPTA & Co.

Chartered Accountants

Firm Registration No.: 109574W

Vipul K Choksi

Partner

Membership No.: 37606

UDIN: 22037606AMJCIJ8605

Place: Mumbai

Date: July 6, 2022

[700700] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Signatories of secretarial audit report [Axis]	Column 1
	01/04/2021 to 31/03/2022
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial audit firm	Zarna Sodagar & Co.
Name of secretarial auditor signing report	Zarna Dhanal Sodagar
Membership number of secretarial auditor	9546
Certificate of practice number of secretarial auditor	16687
Address of secretarial auditors	1st floor,Paras Building,Daftary,Malad (E)Mumbai-400002
Date of signing secretarial audit report	12/09/2022

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (26) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (26)

Disclosure in secretarial audit report explanatory [Text Block]

FORM No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31STMARCH, 2022

(Pursuant to Section 204 (1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,

The Members

WAAREE ENERGIES LIMITED.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Waaree Energies Limited (hereinafter called (the “Company”). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company’s books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2022 generally complied with statutory provisions listed hereunder and also that the Company has to the extent required complied with Board processes and compliance mechanism, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records made available to us and maintained by the Company for the financial year ended on 31st March, 2022 according to the provisions of below mentioned act’s and regulations. The Company has complied with the provision to the extent applicable:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contract (Regulation) Act, 1956 (‘SCRA’) and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) Secretarial Standards of he Institute of Company Secretaries of India with respect to Board Meetings and General Meetings;
- (v) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder;
- (vi) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’)
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; - Not Applicable
 - (b) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

- (c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; - Not Applicable
- (d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended ;
- (e) The Securities Contracts Regulation Act, 1956 (“SCRA”), and the rules framed thereunder, each as amended
- (f) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 and The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
- (g) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; - Not Applicable
- (h) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- (i) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (Not applicable to the Company during the audit period) – Not Applicable and
- (j) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; (Not applicable to the Company during the audit period) – Not Applicable
- (vii) Other laws applicable to the Company but not examined are as follows:
 - 1. Factories Act, 1948
 - 2. Employees’ Provident Funds and Miscellaneous Provisions Act, 1952
 - 3. Contract Labour (Regulation and Abolition) Act, 1970
 - 4. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
 - 5. Maternity Benefit Act, 1961
 - 6. Payment of Bonus Act, 1965
 - 7. Payment of Wages Act, 1936
 - 8. Employees’ State Insurance Act, 1948
 - 9. Income Tax Act, 1961
 - 10. Foreign Exchange Management Act, 1999
 - 11. Payment of Gratuity Act, 1972
 - 12. Registration Act, 1908
 - 13. Bombay Stamp Act, 1958
 - 14. Limitation Act, 1963

15. Transfer of Property Act, 1882
16. Indian Trust Act, 1882
17. India Contract Act, 1872
18. Negotiable Instruments Act, 1881
19. Information Technology Act, 2000
20. Consumer Protection Act, 1986
21. Trademarks Act, 1999
22. Weekly Holidays Act, 1942
23. Environment (Protection) Act, 1986
24. Water (Prevention and Control of Pollution), Act, 1981
25. Air (Prevention and Control of Pollution), Act, 1974
26. Maharashtra Shops and Establishment Act, 1948
27. Goods and Service Tax (GST)
28. Industrial Dispute Act, 1947
29. Indian Registration Act, 1908
30. Building and Construction Workers Act, 1996
31. Indian Stamp Act, 1899

During the period under review and subject to the explanations given to us and the representations made by the Management, the Company has generally complied with all the provisions of the Act, Rules, Regulations, Guidelines of Companies Act, 2013 and Secretarial Standards.

We, further report that

The Composition of Board of Directors of the Company is duly constituted including Committees. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Board decisions are carried out with the assenting views of the Directors.

We, further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period no events occurred which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines etc.

This Report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

For Zarna Sodagar & Co.

Sd/-

Place: Mumbai

Zarna Sodagar

Date: September 12, 2022

Proprietor

Practicing Company Secretary

FCS No: 9546 CP No: 16687

'Annexure A'

To,

The Members

WAAREE ENERGIES LIMITED

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

4. Wherever required, we have obtained management representation about the Compliance of laws, rules and regulations and happening of events.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.

6. The secretarial audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Zarna Sodagar & Co.

Sd/-

Place: Mumbai

Zarna Sodagar

Date: September 12, 2022

Proprietor

Practicing Company Secretary

FCS No: 9546 CP No: 16687

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	496,21,97,078	121,25,02,758	110,92,95,468
Capital work-in-progress	110,49,61,882	1,16,92,150	
Investment property	34,75,791	34,75,791	
Other intangible assets	4,63,75,672	4,82,17,220	4,99,06,703
Non-current financial assets [Abstract]			
Non-current investments	43,84,66,121	43,85,66,111	
Trade receivables, non-current	4,48,45,883	5,16,59,197	
Loans, non-current	0	0	
Other non-current financial assets	41,45,45,751	39,25,99,198	
Total non-current financial assets	89,78,57,755	88,28,24,506	
Deferred tax assets (net)	4,37,41,485	5,01,93,432	
Other non-current assets	69,93,47,881	94,72,56,956	
Total non-current assets	775,79,57,544	315,61,62,813	
Current assets [Abstract]			
Inventories	536,45,81,380	367,52,45,849	
Current financial assets [Abstract]			
Current investments	132,59,49,113	3,35,93,200	
Trade receivables, current	75,93,67,632	117,35,58,556	
Cash and cash equivalents	125,81,55,536	11,45,18,038	
Bank balance other than cash and cash equivalents	198,26,10,013	92,55,31,683	
Loans, current	3,77,61,107	110,23,94,376	
Other current financial assets	44,79,18,429	24,77,39,857	
Total current financial assets	581,17,61,830	359,73,35,710	
Other current assets	151,06,18,448	66,31,58,605	
Total current assets	1,268,69,61,658	793,57,40,164	
Total assets	2,044,49,19,202	1,109,19,02,977	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	197,13,84,920	197,13,84,920	197,13,84,920
Other equity	224,92,99,120	153,91,09,898	
Total equity attributable to owners of parent	422,06,84,040	351,04,94,818	
Total equity	422,06,84,040	351,04,94,818	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	155,98,36,019	75,53,50,154	
Other non-current financial liabilities	42,69,74,486	44,36,98,539	
Total non-current financial liabilities	198,68,10,505	119,90,48,693	
Provisions, non-current	42,66,59,131	32,37,60,911	
Other non-current liabilities	40,96,364	1,38,91,374	
Total non-current liabilities	241,75,66,000	153,67,00,978	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	114,80,61,605	89,61,31,231	
Trade payables, current	564,20,65,679	429,02,76,482	
Other current financial liabilities	94,48,64,743	16,72,34,469	
Total current financial liabilities	773,49,92,027	535,36,42,182	
Other current liabilities	589,18,09,328	55,63,09,475	
Provisions, current	13,96,396	16,42,802	
Current tax liabilities	17,84,71,411	13,31,12,722	
Total current liabilities	1,380,66,69,162	604,47,07,181	
Total liabilities	1,622,42,35,162	758,14,08,159	
Total equity and liabilities	2,044,49,19,202	1,109,19,02,977	

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [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
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 3.59	[INR/shares] 2.55	[INR/shares] 3.59	[INR/shares] 2.55
Total basic earnings (loss) per share	[INR/shares] 3.59	[INR/shares] 2.55	[INR/shares] 3.59	[INR/shares] 2.55
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.59	[INR/shares] 2.55	[INR/shares] 3.59	[INR/shares] 2.55
Total diluted earnings (loss) per share	[INR/shares] 3.59	[INR/shares] 2.55	[INR/shares] 3.59	[INR/shares] 2.55

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	2,771,28,94,705	1,993,28,24,811
Other income	86,43,59,545	36,85,45,939
Total income	2,857,72,54,250	2,030,13,70,750
Expenses [Abstract]		
Cost of materials consumed	1,800,33,06,483	1,308,55,14,712
Purchases of stock-in-trade	405,33,77,794	416,35,67,073
Changes in inventories of finished goods, work-in-progress and stock-in-trade	64,82,59,700	-72,66,39,177
Employee benefit expense	51,23,41,111	48,50,80,608
Finance costs	33,99,44,549	26,18,27,325
Depreciation, depletion and amortisation expense	35,44,73,000	26,89,89,688
Other expenses	366,55,00,589	212,05,24,239
Total expenses	2,757,72,03,226	1,965,88,64,468
Profit before exceptional items and tax	100,00,51,024	64,25,06,282
Exceptional items before tax	0	4,05,59,361
Total profit before tax	100,00,51,024	68,30,65,643
Tax expense [Abstract]		
Current tax	28,55,40,454	21,65,35,394
Deferred tax	59,15,718	-3,62,21,442
Total tax expense	29,14,56,172	18,03,13,952
Total profit (loss) for period from continuing operations	70,85,94,852	50,27,51,691
Total profit (loss) for period	70,85,94,852	50,27,51,691
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	21,30,600	14,23,201
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	0	0
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-5,36,229	-3,58,191
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	15,94,371	10,65,010
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	15,94,371	10,65,010
Total comprehensive income	71,01,89,223	50,38,16,701
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	15,94,371	10,65,010
Total comprehensive income	71,01,89,223	50,38,16,701
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 3.59	[INR/shares] 2.55
Total basic earnings (loss) per share	[INR/shares] 3.59	[INR/shares] 2.55
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.59	[INR/shares] 2.55
Total diluted earnings (loss) per share	[INR/shares] 3.59	[INR/shares] 2.55

[210000a] Statement of profit and loss

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	- Income tax effect on above	- Income tax effect on above
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-5,36,229	-3,58,191

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	70,85,94,852	50,27,51,691		70,85,94,852
Changes in comprehensive income components	15,94,370	10,65,010		15,94,370
Total comprehensive income	71,01,89,222	50,38,16,701		71,01,89,222
Other changes in equity [Abstract]				
Other additions to reserves	0	18,75,00,000		0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		0
Securities premium adjusted writing off preliminary expenses	0	0		0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		0
Securities premium adjusted premium payable redemption preference shares debentures	0	0		0
Securities premium adjusted purchase own shares other securities under section 68	0	0		0
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	18,75,00,000		0
Total deductions to reserves	0	18,75,00,000		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0

Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	-2,38,04,196		0
Total other changes in equity	0	-2,38,04,196		0
Total increase (decrease) in equity	71,01,89,222	48,00,12,505		71,01,89,222
Other equity at end of period	224,92,99,120	153,91,09,898	105,90,97,393	224,92,99,120

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	50,27,51,691		70,85,94,852	50,27,51,691
Changes in comprehensive income components	10,65,010		0	0
Total comprehensive income	50,38,16,701		70,85,94,852	50,27,51,691
Other changes in equity [Abstract]				
Other additions to reserves	18,75,00,000		0	18,75,00,000
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0			
Securities premium adjusted writing off preliminary expenses	0			
Securities premium adjusted writing off discount expenses issue shares debentures	0			
Securities premium adjusted premium payable redemption preference shares debentures	0			
Securities premium adjusted purchase own shares other securities under section 68	0			
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	18,75,00,000		0	18,75,00,000
Total deductions to reserves	18,75,00,000		0	18,75,00,000
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0

Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	-2,38,04,196		0	-2,38,04,196
Total other changes in equity	-2,38,04,196		0	-2,38,04,196
Total increase (decrease) in equity	48,00,12,505		70,85,94,852	47,89,47,495
Other equity at end of period	153,91,09,898	105,90,97,393	224,74,99,821	153,89,04,969

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member] 31/03/2020	Debenture redemption reserve [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	18,75,00,000	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		13,75,00,000	5,85,00,000	
Total appropriations for dividend, dividend tax and retained earnings		13,75,00,000	5,85,00,000	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		-13,75,00,000	12,90,00,000	
Total increase (decrease) in equity		-13,75,00,000	12,90,00,000	
Other equity at end of period	105,99,57,474	5,00,00,000	18,75,00,000	5,85,00,000

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	70,85,94,852	50,27,51,691		70,85,94,852
Changes in comprehensive income components	0	0		0
Total comprehensive income	70,85,94,852	50,27,51,691		70,85,94,852
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	18,75,00,000		0
Total deductions to reserves	0	18,75,00,000		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	-13,75,00,000	-5,85,00,000		-13,75,00,000
Total appropriations for dividend, dividend tax and retained earnings	-13,75,00,000	-5,85,00,000		-13,75,00,000
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	-2,38,04,196		0
Total other changes in equity	13,75,00,000	-15,28,04,196		13,75,00,000
Total increase (decrease) in equity	84,60,94,852	34,99,47,495		84,60,94,852
Other equity at end of period	219,74,99,821	135,14,04,969	100,14,57,474	219,74,99,821

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]		Other equity components [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	50,27,51,691		0	0
Changes in comprehensive income components	0		15,94,370	10,65,010
Total comprehensive income	50,27,51,691		15,94,370	10,65,010
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares			0	0
Securities premium adjusted writing off preliminary expenses			0	0
Securities premium adjusted writing off discount expenses issue shares debentures			0	0
Securities premium adjusted premium payable redemption preference shares debentures			0	0
Securities premium adjusted purchase own shares other securities under section 68			0	0
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	18,75,00,000		0	0
Total deductions to reserves	18,75,00,000		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	-5,85,00,000		0	0
Total appropriations for dividend, dividend tax and retained earnings	-5,85,00,000		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0

Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	-2,38,04,196		0	0
Total other changes in equity	-15,28,04,196		0	0
Total increase (decrease) in equity	34,99,47,495		15,94,370	10,65,010
Other equity at end of period	135,14,04,969	100,14,57,474	17,99,299	2,04,929

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other equity components [Member]	Other comprehensive income, others [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		15,94,370	10,65,010	
Total comprehensive income		15,94,370	10,65,010	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares		0	0	
Securities premium adjusted writing off preliminary expenses		0	0	
Securities premium adjusted writing off discount expenses issue shares debentures		0	0	
Securities premium adjusted premium payable redemption preference shares debentures		0	0	
Securities premium adjusted purchase own shares other securities under section 68		0	0	
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	

Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		15,94,370	10,65,010	
Other equity at end of period	-8,60,081	17,99,299	2,04,929	-8,60,081

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	100,00,51,024	68,30,65,643	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-168,93,35,531	-98,22,89,539	
Adjustments for decrease (increase) in trade receivables, current	39,16,74,794	35,29,70,300	
Adjustments for decrease (increase) in other current assets	-84,74,59,843	-7,83,54,835	
Adjustments for other financial assets, non-current	-19,60,74,995	17,24,55,950	
Adjustments for increase (decrease) in trade payables, current	136,68,39,564	73,92,76,919	
Adjustments for increase (decrease) in other current liabilities	532,57,04,843	-32,07,58,176	
Adjustments for depreciation and amortisation expense	35,44,73,000	26,89,89,688	
Adjustments for provisions, current	13,66,89,059	7,23,12,085	
Adjustments for provisions, non-current	-3,40,37,245	-66,11,099	
Adjustments for other financial liabilities, current	76,06,81,177	7,77,40,323	
Adjustments for unrealised foreign exchange losses gains	-1,50,50,367	-3,14,99,305	
Adjustments for interest income	9,50,47,233	15,92,49,478	
Other adjustments to reconcile profit (loss)	1,73,84,524	2,99,11,123	
Other adjustments for non-cash items	27,968	-23,80,942	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	0	
Total adjustments for reconcile profit (loss)	547,64,69,715	13,25,13,014	
Net cash flows from (used in) operations	647,65,20,739	81,55,78,657	
Interest paid	-29,22,50,770	-20,60,79,677	
Income taxes paid (refund)	22,78,59,418	21,63,89,216	
Net cash flows from (used in) operating activities	654,09,12,091	80,52,69,118	
Cash flows from used in investing activities [Abstract]			
Cash flows from losing control of subsidiaries or other businesses	99,990	23,77,500	
Cash flows used in obtaining control of subsidiaries or other businesses	0	1,87,44,562	
Proceeds from sales of property, plant and equipment	0	4,91,91,881	
Purchase of property, plant and equipment	410,23,53,740	26,04,49,093	
Cash receipts from repayment of advances and loans made to other parties	106,46,33,269	3,39,18,189	
Interest received	9,50,47,233	15,92,49,478	
Other inflows (outflows) of cash	-321,90,91,857	-147,54,00,105	
Net cash flows from (used in) investing activities	-616,16,65,105	-150,98,56,712	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	105,64,16,239	77,44,69,410	
Repayments of borrowings	0	0	
Payments of lease liabilities	-2,25,043	-18,83,50,163	
Interest paid	29,22,50,770	20,60,79,677	
Net cash flows from (used in) financing activities	76,43,90,512	75,67,39,896	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	114,36,37,498	5,21,52,302	
Net increase (decrease) in cash and cash equivalents	114,36,37,498	5,21,52,302	
Cash and cash equivalents cash flow statement at end of period	125,81,55,536	11,45,18,038	6,23,65,736

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (27) [See below]	Textual information (28) [See below]

Textual information (27)

Disclosure of significant accounting policies [Text Block]

Notes to the Standalone Standalone financial statements - Significant Accounting Policies
Note 1 :
A. Corporate information
<p>Waaree Energies Limited (the 'Company') registered in India under Companies Act 1956, was incorporated in January 1990. The Company and its subsidiaries (collectively referred to as the 'Group') are primarily engaged in the business of manufacture of Solar Photo-voltaic Modules, setting up of Projects in solar space and sale of electricity. The registered office of the Company is located at 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai, Maharashtra - 400066, India with manufacturing plants located at Vapi, Nandigram, Chikili and Surat, Gujarat State, India</p>
B. Significant Accounting Policies
I. Statement of Compliance
<p>Standalone financial statements have been prepared in accordance with the accounting principles generally accepted in India including Indian Accounting Standards (Ind AS) prescribed under the section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation and disclosures requirement of Division II of revised Schedule III of the Companies Act 2013, (Ind AS Compliant Schedule III), as applicable to standalone financial statement.</p>
<p>Accordingly, the Company has prepared these Standalone Standalone financial statements which comprise the Balance Sheet as at 31 March, 2022, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended as on that date, and accounting policies and other explanatory information (together hereinafter referred to as "Standalone Standalone financial statements" or "Standalone financial statements").</p>
<p>The Ministry of Corporate Affairs (MCA) through a notification, amended Schedule III to the Companies Act, 2013 which is applicable from 1 April, 2021 and accordingly the presentation for line items in balance sheet is based on the amended schedule III and corresponding numbers as at 31 March, 2021 have been regrouped/reclassified.</p>
II. Basis of Preparation and Presentation
<p>The Standalone financial statements of the Company have been prepared in accordance with the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.</p>
<p>Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, The Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.</p>
<p>In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:</p>
<p>a) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at</p>

the measurement date;

b) Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

c) Level 3 inputs are unobservable inputs for the asset or liability.

The Company's Standalone financial statements are reported in Indian Rupees, which is also the Company's functional currency, and all values are rounded to the nearest millions (INR 000,000), except when otherwise indicated.

Current & Non-Current Classification

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

An asset is classified as current when it satisfies any of the following criteria:

a) it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle.

b) it is held primarily for the purpose of being traded;

c) it is expected to be realised within 12 months after the reporting date; or

d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

a) it is expected to be settled in the Company's normal operating cycle;

b) it is held primarily for the purpose of being traded;

c) it is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified its operating cycle as 12 months.

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

III. Revenue Recognition

A. Sale of Goods

The Company recognises revenue when control over the promised goods or services is transferred to the customer at an

amount that reflects the consideration to which The Company expects to be entitled in exchange for those goods or services.

The Company has generally concluded that it is the principal in its revenue arrangements as it typically controls the goods or services before transferring them to the customer.

Revenue is adjusted for variable consideration such as discounts, rebates, refunds, credits, price concessions, incentives, or other similar items in a contract when they are highly probable to be provided. The amount of revenue excludes any amount collected on behalf of third parties.

The Company recognises revenue generally at the point in time when the products are delivered to customer or when it is delivered to a carrier for export sale, which is when the control over product is transferred to the customer. In contracts where freight is arranged by The Company and recovered from the customers, the same is treated as a separate performance obligation and revenue is recognised when such freight services are rendered.

In revenue arrangements with multiple performance obligations, The Company accounts for individual products and services separately if they are distinct – i.e. if a product or service is separately identifiable from other items in the arrangement and if a customer can benefit from it. The consideration is allocated between separate products and services in the arrangement based on their stand-alone selling prices. Revenue from sale of by products are included in revenue.

B. Construction contracts

When the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured based on the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs, except where this would not be representative of the stage of completion. Variations in contract work, claims and incentives payments are included to the extent that the amount can be measured reliably and its receipt is considered probable.

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract cost incurred that it is probable will be recoverable. Contract costs are recognised as an expense in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

C. Sale of Electricity

Revenue from contracts with customers is recognised when control of the goods (power) or services is transferred to the customer at an amount that reflects the consideration to which The Company expects to be entitled in exchange for transferring promised goods or services having regard to the terms of the Power Purchase Agreements, relevant tariff regulations and the tariff orders by the regulator, as applicable, and contracts for services.

Contract balances

1. Contract assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If The Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration.

2. Trade receivables

A receivable is recognised when the goods are delivered and to the extent that it has an unconditional contractual right to receive cash or other financial assets (i.e., only the passage of time is required before payment of the consideration is due).

3. Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract including Advance received from Customer.

4. Refund liabilities

A refund liability is the obligation to refund some or all of the consideration received (or receivable) from the customer and is measured at the amount the Company ultimately expects it will have to return to the customer including volume rebates and discounts. The Company updates its estimates of refund liabilities at the end of each reporting period.

D. Dividend and interest income

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to The Company and the amount of income can be measured reliably).

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to The Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

IV. Property, Plant and Equipment

The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to the Statement of Profit and Loss in the year in which the costs are incurred. Major shut-down and overhaul expenditure is capitalised as the activities undertaken improves the economic benefits expected to arise from the asset.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in Statement of Profit and Loss.

Assets in the course of construction are capitalised in the assets under Capital work in progress. At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences. Costs associated with the commissioning of an asset and any obligatory decommissioning costs are capitalised where the asset is available for use but incapable of operating at normal levels until a year of commissioning has been completed. Revenue (net of cost) generated from production during the trial period is capitalised.

Property, plant and equipment except freehold land held for use in the production, supply or administrative purposes, are stated in the Standalone Standalone financial statements at cost less accumulated depreciation and accumulated impairment losses, if any.

The Company has elected to continue with the carrying value for all of its property, plant and equipment as recognised in the Standalone financial statements on transition to Ind AS measured as per the previous GAAP and use that as its deemed cost as at the date of transition.

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation is recognised so as to write off the cost of assets (other than freehold land and properties under construction) less

their residual values over their useful lives, using straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013 except in respect of following categories of assets located in India, in whose case the life of the assets

has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

Class of Assets

Plant and Machinery - 3 to 10 Years

When significant parts of plant and equipment are required to be replaced at intervals, The Company depreciates them separately based on their specific useful lives. Freehold land and leasehold land where the lease is convertible to freehold land under lease agreements at future dates at no additional cost, are not depreciated.

Major overhaul costs are depreciated over the estimated life of the economic benefit derived from the overhaul. The carrying amount of the remaining previous overhaul cost is charged to the Statement of Profit and Loss if the next overhaul is undertaken earlier than the previously estimated life of the economic benefit.

The Company reviews the residual value, useful lives and depreciation method annually and, if expectations differ from previous estimates, the change is accounted for as a change in accounting estimate on a prospective basis.

F. Intangible Assets

Intangible assets with finite and infinite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives.

Useful lives of intangible assets

Estimated useful lives of the intangible assets are as follows:

Class of Assets

Solar Power Plant - 25 years

Computer Software - 3 years

G. Investment Property

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition. In determining the amount of derecognition from the derecognition of investment properties The Company considers the effects of variable consideration, existence of a significant financing component, non-cash consideration, and consideration payable to the buyer (if any).

Fair value as disclosed in notes are determined based on valuations derived by an Independent valuer.

H. Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in the Statement of Profit and Loss in the year in which they are incurred.

I. Inventories

Inventories are stated at the lower of cost and net realisable value.

Cost of raw materials include cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost of finished goods and work in progress include cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs. Cost of traded goods include purchase cost and inward freight.

Costs of inventories are determined on weighted average basis. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

At each physical verification of inventory carried from time to time, provision for obsolete, slow moving and defective inventory is charged through profit and loss account. Adjustments for deficit and surplus inventory is also provided for at the time of physical verification.

J. Service Concession arrangements

Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue from power generation business is accounted on the basis of billings to the power off takers and includes unbilled revenue accrued upto the end of accounting year. Power off takers are billed as per tariff rate, agreed in purchase power agreement. Operating or service revenue is recognised in the period in which services are rendered by The Company."

Financial assets

The Company recognises a financial asset arising from a service concession arrangement when it has an unconditional contractual right to receive cash or another financial asset from or at the discretion of the grantor for the construction. Such financial assets are measured at fair value at initial recognition and classification as loans and receivables. Subsequent to initial recognition, the financial asset are measured at amortised cost.

Intangible assets

The Company recognises an intangible asset arising from a service concession arrangement when it has right to charge for usage of the concession infrastructure. An intangible asset received as consideration for providing construction services in service concession arrangement is measured at cost, less accumulated amortisation and accumulated impairment losses, if any. Internal technical team or user assess the useful lives of intangible asset. Management believes that assigned useful lives of 25 years of solar power projects are reasonable.

Determination of fair value

The fair value of intangible assets is determined by contract price paid for construction of solar power project.

K. Leases

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

The Company as a lessee

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

Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received.

The recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term is as follows:

Class of Assets

Factory Premises - 3 to 11 Years

Office and other premises - 10 to 11 Years

Lease liabilities

At the commencement date of the lease, The Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term.

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

Short-term leases

The Company applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option.

L. Employee Benefit Expenses

a) Short term employee benefits:

A liability is recognised for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service. Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

b) Long term employee benefits:

Liabilities recognised in respect of long term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by The Company in respect of services provided by employees up to the reporting date. The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the

employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

c) Retirement benefit costs and termination benefits:

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

d) Defined contribution plans:

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions. Payments made to state managed retirement benefit plans are accounted for as payments to defined contribution plans where The Company's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.

e) Defined benefit plans:

For defined benefit retirement benefit plans, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at the end of each annual reporting period. Remeasurements comprising actuarial gains and losses, the effect of the asset ceiling (if applicable) and the return on plan assets (excluding interest) are recognised immediately in the balance sheet with a charge or credit to other comprehensive income in the period in which they occur. Remeasurements recognised in other comprehensive income are not reclassified. Actuarial valuations are being carried out at the end of each annual reporting period for defined benefit plans.

The retirement benefit obligation recognised in the Standalone Standalone financial statements represents the deficit or surplus in The Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

The Company pays gratuity to the employees whoever has completed five years of service with The Company at the time of resignation/ superannuation. The gratuity is paid @ 15 days salary for each completed year of service as per the Payment of Gratuity Act, 1972.

M. Government Grant

Government grants are not recognised until there is reasonable assurance that The Company will comply with the conditions attached to them and that the grants will be received.

Government grants are recognised in the Statement of Profit and Loss on a systematic basis over the years in which The Company recognises as expenses the related costs for which the grants are intended to compensate or when performance obligations are met.

N. Financial Instruments

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through Statement of Profit and Loss (FVTPL)) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in Statement of Profit and Loss.

1. Financial assets

a) Recognition and initial measurement

A financial asset is initially recognised at fair value and, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition or issue. Purchases and sales of financial assets are recognised on the trade date, which is the date on which The Company becomes a party to the contractual provisions of the instrument.

b) Classification of financial assets

Financial assets are classified, at initial recognition and subsequently measured at amortised cost, fair value through other comprehensive income (OCI) and fair value through profit and loss.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated at FVTPL:

a) The asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A debt instrument is classified as FVTOCI only if it meets both of the following conditions and is not recognised at FVTPL;

b) The asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and

c) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognised in the Other Comprehensive Income (OCI). However, The Company recognises interest income, impairment losses & reversals and foreign exchange gain or loss in the Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to Statement of Profit and Loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, The Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If The Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognised in the OCI. There is no recycling of the amounts from OCI to Statement of Profit and Loss, even on sale of investment. However, The Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognised in the Statement of Profit and Loss.

All other financial assets are classified as measured at FVTPL.

In addition, on initial recognition, The Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVTOCI as at FVTPL if doing so eliminates or significantly reduces and accounting mismatch that would otherwise arise.

Financial assets at FVTPL are measured at fair value at the end of each reporting year, with any gains and losses arising on remeasurement recognised in statement of profit and loss. The net gain or loss recognised in statement of profit and loss

incorporates any dividend or interest earned on the financial asset and is included in the other income' line item. Dividend on financial assets at FVTPL is recognised when:

a) The Company's right to receive the dividends is established,

b) It is probable that the economic benefits associated with the dividends will flow to the entity,

c) The dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

d) Derecognition of financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

e) Impairment

The Company applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, debt instruments at FVTOCI, lease receivables, trade receivables, and other contractual rights to receive cash or other financial asset, and financial guarantees not designated as at FVTPL.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss is the difference between all contractual cash flows that are due to The Company in accordance with the contract and all the cash flows that The Company expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Company estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

The Company measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, The Company measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses. 12-month expected credit losses are portion of the life-time expected credit losses and represent the lifetime cash shortfalls that will result if default occurs within the 12 months after the reporting date and thus, are not cash shortfalls that are predicted over the next 12 months.

If The Company measured loss allowance for a financial instrument at lifetime expected credit loss model in the previous year, but determines at the end of a reporting year that the credit risk has not increased significantly since initial recognition due to improvement in credit quality as compared to the previous year, The Company again measures the loss allowance based on 12-month expected credit losses.

When making the assessment of whether there has been a significant increase in credit risk since initial recognition, The Company uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, The Company compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

For trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115, The Company always measures the loss allowance at an amount equal to lifetime expected credit losses.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, The Company has used a practical expedient as permitted under Ind AS 109. This expected credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward-looking information.

The impairment requirements for the recognition and measurement of a loss allowance are equally applied to debt instruments at FVTOCI except that the loss allowance is recognised in other comprehensive income and is not reduced from the carrying amount in the balance sheet. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, The Company expects to recover the carrying amount of these assets.

f) Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant year. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter year, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in the statement of profit and loss and is included in the 'Other income' line item.

2. Financial liabilities and equity instruments

a) Classification as debt or equity Debt and equity

Instruments issued by a group entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

b) Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by The Company are recognised at the proceeds received, net of direct issue costs. Repurchase of The Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in Statement of Profit and Loss on the purchase, sale, issue or cancellation of The Company's own equity instruments.

c) Financial liabilities

Financial liabilities are classified as either financial liabilities 'at FVTPL' or 'other financial liabilities'.

Financial liabilities at FVTPL:

Financial liabilities are classified as at FVTPL when the financial liability is either held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

i. It has been incurred principally for the purpose of repurchasing it in the near term; or

ii. on initial recognition it is part of a portfolio of identified financial instruments that The Company manages together and has a recent actual pattern of short-term profit-taking; or

iii. it is a derivative that is not designated and effective as a hedging instrument. A financial liability other than a financial liability held for trading may be designated as at FVTPL upon initial recognition if:

iv. such designation eliminates or significantly reduces a measurement or recognition inconsistency

that would otherwise arise;

v. the financial liability forms part of a group of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with The Company's documented risk management or investment strategy, and information about The Companying is provided internally on that basis; or

vi. it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL in accordance with Ind AS 109. Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in Statement of Profit and Loss. The net gain or loss recognised in Statement of Profit and Loss incorporates any interest paid on the financial liability and is included in the Statement of Profit and Loss. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognised in OCI. The Company derecognises financial liabilities when, and only when, The Company's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the Statement of Profit and Loss.

d) Other financial liabilities:

The Company enters into deferred payment arrangements (acceptances) whereby overseas lenders such as banks and other financial institutions make payments to supplier's banks for import of raw materials and property, plant and equipment. The banks and financial institutions are subsequently repaid by The Company at a later date providing working capital benefits. These arrangements are in the nature of credit extended in normal operating cycle and these arrangements for raw materials are recognised as Acceptances (under trade payables) and arrangements for property, plant and equipment are recognised as other financial liabilities. Interest borne by The Company on such arrangements is accounted as finance cost. Other financial liabilities (including borrowings and trade and other payables) are subsequently measured at amortised cost using the effective interest method.

e) Impairment of Non-Financial Asset

At the end of each reporting year, the Company reviews the carrying amounts of its tangible assets and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

f) Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

The Board of directors of the Company has been identified as the Chief Operating Decision Maker which reviews and assesses the financial performance and makes the strategic decisions.

g) Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax.

i. Current tax

Current tax is the amount of expected tax payable based on the taxable profit for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961.

ii. Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Standalone financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at the end of each reporting year and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as a deferred tax asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

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

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

iii. Current and deferred tax for the year

Current and deferred tax are recognised in profit and loss, except when they are relating to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

O. Foreign Currency

The functional currency of the Company is determined on the basis of the primary economic environment in which it operates. The functional currency of the Company is Indian National Rupee (INR).

The transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting year, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

P. Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources, that can be reliably estimated, will be required to settle such an obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Q. Onerous contracts

Present obligations arising under onerous contracts are recognised and measured as provisions. However, before a separate provision for an onerous contract is established, the Company recognises any write down that has occurred on assets dedicated to that contract. An onerous contract is considered to exist where the Company has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received from the contract. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it. The cost of fulfilling a contract comprises the costs that relate directly to the contract (i.e., both incremental costs and an allocation of costs directly related to contract activities).

R. Cash and Cash Equivalent

Cash and cash equivalent in the Balance Sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to insignificant risk of changes in value.

For the purpose of the Statement of cash flows, cash and cash equivalent consists of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

S. Earnings per Share

Basic earnings per share is computed by dividing the profit and loss after tax by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit or loss after tax as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive.

Key sources of estimation uncertainty

In the course of applying the policies outlined in all notes under section b above, the Company is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the year of the revision and future year, if the revision affects current and future year.

T. Key sources of estimation uncertainty

i) Useful lives of property, plant and equipment

Management reviews the useful lives of property, plant and equipment at least once a year. Such lives are dependent upon an

assessment of both the technical lives of the assets and also their likely economic lives based on various internal and external factors including relative efficiency and operating costs. This reassessment may result in change in depreciation and amortisation expected in future periods. The useful lives of property, plant and equipment are reviewed at least once a year. Such lives are dependent upon an assessment of both the technical lives of the assets, and also their likely economic lives based on various internal and external factors including relative efficiency, the operating conditions of the asset, anticipated technological changes, historical trend of plant load factor, historical planned and scheduled maintenance. It is possible that the estimates made based on existing experience are different from the actual outcomes and could cause a material adjustment to the carrying amount of property, plant and equipment.

ii) Provisions and Contingencies:

In the normal course of business, contingent liabilities arise from litigations and claims. Potential liabilities that are possible but not probable of crystallising or are very difficult to quantify reliably are treated as contingent liabilities. Such contingent liabilities are disclosed in the notes but are not recognised. Potential liabilities that are remote are neither recognized nor disclosed as contingent liability. The management decides whether the matters needs to be classified as 'remote,' 'possible' or 'probable' based on expert advice, past judgements, terms of the contract, regulatory provisions etc.

iii) Fair value measurements:

When the fair values of financial assets or financial liabilities recorded or disclosed in the Standalone Standalone financial statements cannot be measured based on quoted prices in active markets, their fair values are measured using valuation techniques including the Discounted Cash Flows model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgements include consideration of inputs such as liquidity risk, credit risk and volatility.

iv) Income Taxes:

Significant judgements are involved in determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions. In assessing the realizability of deferred tax assets arising from unused tax credits, the management considers convincing evidence about availability of sufficient taxable income against which such unused tax credits can be utilized. The amount of the deferred income tax assets considered realizable, however, could change if estimates of future taxable income changes in the future.

v) Defined benefit plans:

The present value of defined benefit obligations are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual development in the future. These include the determination of the discount rate, future salary escalations and mortality rates etc. Due to the complexities involved in the valuation and its long term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

vi) Impairment of goodwill:

Determining whether goodwill is impaired requires an estimation of the 'value in use' of the cash-generating units to which goodwill has been allocated. In considering the value in use, the management has made assumptions relating to useful lives of the cash generating units, plant availability, and plant load factor, useful life of the asset, additional capacity and capital cost approval from the regulators, expected renewals / extension of power purchase agreement / implementation agreement, input cost escalations operational margins and discount rates. Any subsequent changes to the cash flows due to changes in the above mentioned factors could impact the carrying value of the goodwill.

vii) Expected credit loss:

The measurement of expected credit loss on financial assets is based on the evaluation of collectability and the management's judgement considering external and internal sources of information. A considerable amount of judgement is required in assessing the ultimate realization of the loans having regard to, the past collection history of each party and ongoing dealings with these parties, and assessment of their ability to pay the debt on designated dates.

APPLICABILITY OF NEW INDIAN ACCOUNTING STANDARDS ('IND AS'), AMENDMENTS AND INTERPRETATIONS

The Ministry of Corporate Affairs ("MCA") through Companies (Indian Accounting Standards) Amendment Rules, 2020, has notified the following major amendments, which became applicable with effect from 1st April, 2020.

Amendments to Ind AS 116 – Leases

The Company has adopted the amendments to Ind AS 116 for the first time in the current year. The amendments provide practical relief, subject to certain conditions, to lessees in accounting for rent concessions occurring as a direct consequence of COVID-19, by introducing a practical expedient to Ind AS 116. The practical expedient permits a lessee to elect not to assess whether a COVID-19-related rent concession is a lease modification. A lessee that makes this election shall account for any change in lease payments resulting from the COVID-19-related rent concession the same way it would account for the change applying Ind AS 116 if the change were not a lease modification.

The adoption of this amendments has not had any impact on the disclosures or reported amounts in these Standalone Standalone financial statements of the Company.

Amendment to Ind AS 1 and Ind AS 8 – Definition of "Material"

The Company has adopted the amendments to Ind AS 1 and Ind AS 8 for the first time in the current year. The amendments make the definition of material in Ind AS 1 easier to understand and are not intended to alter the underlying concept of materiality in Ind ASs. The concept of 'obscuring' material information with immaterial information has been included as part of the new definition. The threshold for materiality influencing users has been changed from 'could influence' to 'could reasonably be expected to influence'. The definition of material in Ind AS 8 has been replaced by a reference to the definition of material in Ind AS 1. In addition, the MCA amended other Standards that contain the definition of 'material' or refer to the term 'material' to ensure consistency.

The adoption of these amendments did not have any material impact on its evaluation of materiality in relation to the Standalone Standalone financial statements.

Textual information (28)

Disclosure of significant accounting policies [Text Block]

Note 1.1 Significant Accounting Policies	
A	Corporate Information
	<p>Waaree Energies Limited is an Unlisted Public Company registered in India, under Companies Act 1956, and was incorporated in January 1990. The Company is mainly engaged in the business of manufacture of Solar PV Modules & setting up of Projects in solar space. The registered office of the Company is located at Mumbai, India and the manufacturing plants are at Vapi, Nandigram and Surat, Gujarat State, India.</p>
B	Basis of Preparation
	<p>The financial statements of the Company have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") notified under the Companies (Accounting Standards) Rules, 2015.</p> <p>The financial statements have been prepared under the historical cost convention with the exception of certain financial assets and liabilities which have been measured at fair value, on an accrual basis of accounting.</p> <p>All the assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in as per the guidance set out in Schedule III to the Act. Based on nature of services, the Company ascertained its operating cycle as 12 months for the purpose of current and non-current classification of asset and liabilities.</p> <p>The Company's financial statements are reported in Indian Rupees, which is also the Company's functional currency, and all values are rounded to the nearest millions (INR 000,000), except when otherwise indicated.</p>
C	Accounting Estimates
	<p>The preparation of the financial statements, in conformity with the Ind AS, requires the management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the results of operation during the reported period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.</p>
	Estimates and assumptions
	<p>The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.</p>
	Deferred tax assets
	<p>In assessing the realisability of deferred income tax assets, management considers whether some portion or all of the deferred income tax assets will not be realized. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax</p>

	assets are deductible, management believes that the Company will realize the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.
	Defined benefit plans
	The cost and present value of the gratuity obligation and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, attrition rate and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.
D	Property, Plant and Equipment
	Property, Plant and Equipment are stated at cost of acquisition including attributable interest and finance costs, if any, till the date of acquisition/ installation of the assets less accumulated depreciation and accumulated impairment losses, if any. Subsequent expenditure relating to Property, Plant and Equipment is capitalised only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the Statement of Profit and Loss as incurred. The cost and related accumulated depreciation are eliminated from the financial statements, either on disposal or when retired from active use and the resultant gain or loss are recognised in the Statement of Profit and Loss. Capital work-in-progress, representing expenditure incurred in respect of assets under development and not ready for their intended use, are carried at cost. Cost includes related acquisition expenses, construction cost, related borrowing cost and other direct expenditure.
E	Intangible Assets
	Intangible assets includes software are stated at cost less accumulated amortisation.
F	Service concession arrangement :
	Revenue
	Revenue is measured at the fair value of consideration received or receivable. Revenue from power generation business is accounted on the basis of billings to the power off takers and includes unbilled revenue accrued upto the end of accounting year. Power off takers are billed as per tariff rate, agreed in purchase power agreement. Operating or service revenue is recognised in the period in which services are rendered by the Company.
	Financial assets
	The Company recognises a financial asset arising from a service concession arrangement when it has an unconditional contractual right to receive cash or another financial asset from or at the discretion of the grantor for the construction. Such financial assets are measured at fair value at initial recognition and classification as loans and receivables . Subsequent to initial recognition, the financial asset are measured at amortised cost.
	Intangibile assets
	The company recognises an intangible asset arising from a service concession arrangement when it has right to charge for usage of the concession infrastructure.An intangible asset received as consideration for providing construction services in service concession arrangement is measured at cost, less accumulated amortisation and accumulated impairment losses, if any.Internal technical team or user assess the useful lives of intangible asset. Management believes that assigned useful lives of 24 years of solar power projects are reasonable.
	Detemination of fair value
	The fair value of intangible assets is determined by contract price paid for construction of solar power project.
G	Depreciation/ Amortisation
	Depreciation/ Amortisation is provided as stated below:-
	Depreciation on all Property, plant and equipment is provided on 'Straight Line Method' at the rates and in the

i)	manner prescribed in the Schedule II of the Companies Act, 2013. Depreciations on additions & deletions made during the year is provided on pro-rata basis from & upto the date of acquisitions and deletions of assets respectively. Management believes that useful life of assets are same as those prescribed in Schedule II of the Act, except for plant and machinery. The Company considers 5 to 10 years useful life for plant and machinery based on technical evaluation.
ii)	Leasehold improvement are written off over five year period.
iii)	Intangible assets are amortised over a period of four years.
H	Investment Property
	Investment properties are held to earn rentals or for capital appreciation, or both. Investment properties are measured initially at their cost of acquisition. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price.
	Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company. All other repair and maintenance costs are recognised in statement of profit and loss as incurred.
	Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on an annual evaluation performed by an accredited external independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued.
	Investment Property is initially measured at cost including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.
	Any gain or loss on disposal of investment property calculated as the difference between the net proceeds from disposal and the carrying amount of the item is recognised in Statement of Profit & Loss.
I	Financial Instruments
	A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.
	a) Financial Assets
	Initial Recognition
	In the case of financial assets, not recorded at fair value through profit or loss (FVTPL), financial assets are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.
	Subsequent Measurement
	For purposes of subsequent measurement, financial assets are classified in following categories:
	Financial Assets at Amortised Cost

	<p>Financial assets are subsequently measured at amortised cost if these financial assets are held within a business model with an objective to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Interest income from these financial assets is included in finance income using the effective interest rate ("EIR") method. Impairment gains or losses arising on these assets are recognised in the Statement of Profit and Loss.</p>
	<p>Derivative Financial instruments</p>
	<p>The Company holds derivative financial instruments such as foreign exchange forward and options contracts to mitigate the risk of changes in exchange rates on foreign currency exposures. The counterparty for these contracts is generally a bank.</p>
	<p>(i) Financial assets or financial liabilities, at fair value through profit or loss. This category includes derivative financial assets or liabilities which are not designated as hedges. Although the Company believes that these derivatives constitute hedges from an economic perspective, they may not qualify for hedge accounting under Ind AS 109, Financial Instruments. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as a financial asset or financial liability, at fair value through profit or loss. Derivatives not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in the Statement of Profit and Loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income. Assets / liabilities in this category are presented as current assets / current liabilities if they are either held for trading or are expected to be realized within 12 months after the Balance Sheet date.</p>
	<p>(ii) Cash flow hedge The Company designates certain foreign exchange forward and options contracts as cash flow hedges to mitigate the risk of foreign exchange exposure on highly probable forecast cash transactions. When a derivative is designated as a cash flow hedge instrument, the effective portion of changes in the fair value of the derivative is recognized in other comprehensive income and accumulated in the cash flow hedge reserve. Any ineffective portion of changes in the fair value of the derivative is recognized immediately in the net profit in the Statement of Profit and Loss. If the hedging instrument no longer meets the criteria for hedge accounting, then hedge accounting is discontinued prospectively. If the hedging instrument expires or is sold, terminated or exercised, the cumulative gain or loss on the hedging instrument recognized in cash flow hedge reserve till the period the hedge was effective remains in cash flow hedge reserve until the forecasted transaction occurs. The cumulative gain or loss previously recognized in the cash flow hedge reserve is transferred to the net profit in the Statement of Profit and Loss upon the occurrence of the related forecasted transaction. If the forecasted transaction is no longer expected to occur, then the amount accumulated in cash flow hedge reserve is reclassified to net profit in the Statement of Profit and Loss.</p>
	<p>Financial Assets Measured at Fair Value</p>
	<p>Financial assets are measured at fair value through OCI if these financial assets are held within a business model with an objective to hold these assets in order to collect contractual cash flows or to sell these financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in the Statement of Profit and Loss. Financial asset not measured at amortised cost or at fair value through OCI is carried at FVTPL.</p>
	<p>Impairment of Financial Assets</p>
	<p>In accordance with Ind AS 109, the Company applies the expected credit loss ("ECL") model for measurement and recognition of impairment loss on financial assets and credit risk exposures.</p> <p>The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. Simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.</p> <p>For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.</p>

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

	ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss.
	De-recognition of Financial Assets
	The Company de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and the transfer qualifies for derecognition under IND AS 109.
	b) Equity Instruments and Financial Liabilities
	Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.
	Equity Instruments
	An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.
	Financial Liabilities
	1) Initial Recognition
	Financial liabilities are classified, at initial recognition, as financial liabilities at FVTPL, loans and borrowings and payables as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.
	2) Subsequent Measurement
	The measurement of financial liabilities depends on their classification, as described below
	Financial liabilities at FVTPL
	Financial liabilities at FVTPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as at FVTPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of Profit and Loss.
	Financial liabilities at amortised cost
	After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in the Statement of Profit and Loss. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.
	3) De-recognition of Financial Liabilities
	Financial liabilities are de-recognised when the obligation specified in the contract is discharged, cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as de-recognition of the original liability and recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.
	c) Offsetting Financial Instruments

	Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously.
J	Employee Benefits
a	Defined Contribution Plan
	Contributions to defined contribution schemes such as provident fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. The above benefits are classified as Defined Contribution Schemes as the Company has no further obligations beyond the monthly contributions.
b	Defined Benefit Plan
	The Company also provides for gratuity which is a defined benefit plan, the liabilities of which is determined based on valuations, as at the balance sheet date, made by an independent actuary using the projected unit credit method. Re-measurement, comprising of actuarial gains and losses, in respect of gratuity are recognised in the OCI, in the period in which they occur. Re-measurement recognised in OCI are not reclassified to the Statement of Profit and Loss in subsequent periods. Past service cost is recognised in the Statement of Profit and Loss in the year of plan amendment or curtailment. The classification of the Company's obligation into current and non-current is as per the actuarial valuation report.
c	Leave entitlement and compensated absences
	Accumulated leave which is expected to be utilised within next twelve months, is treated as short-term employee benefit. Leave entitlement, other than short term compensated absences, are provided based on a actuarial valuation, similar to that of gratuity benefit. Re-measurement, comprising of actuarial gains and losses, in respect of leave entitlement are recognised in the Statement of Profit and Loss in the period in which they occur.
d	Short-term Benefits
	Short-term employee benefits such as salaries, wages, performance incentives etc. are recognised as expenses at the undiscounted amounts in the Statement of Profit and Loss of the period in which the related service is rendered. Expenses on non-accumulating compensated absences is recognised in the period in which the absences occur.
e	Termination benefits
	Termination benefits are recognised as an expense as and when incurred.
K	Cash and Cash Equivalents
	Cash and cash equivalents in the Balance Sheet comprises of cash at banks and on hand and short-term deposits with an original maturity of three month or less, which are subject to an insignificant risk of changes in value.
L	Borrowing Costs
	Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds. Also, the EIR amortisation is included in finance costs. Borrowing costs relating to acquisition, construction or production of a qualifying asset which takes substantial period of time to get ready for its intended use are added to the cost of such asset to the extent they relate to the period till such assets are ready to be put to use. All other borrowing costs are expensed in the Statement of Profit and Loss in the period in which they occur.
M	Foreign Exchange Translation and Accounting of Foreign Exchange Transaction
a	Initial Recognition

	Foreign currency transactions are initially recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. However, for practical reasons, the Company uses a monthly average rate if the average rate approximate the actual rate at the date of the transactions.
b	Conversion
	Monetary assets and liabilities denominated in foreign currencies are reported using the closing rate at the reporting date. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.
c	Treatment of Exchange Difference
	Exchange differences arising on settlement/ restatement of short-term foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss except those arising from investment in Non Integral operations.
N	Revenue Recognition
a	Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and that the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Company assesses its revenue arrangements against specific criteria, i.e., whether it has exposure to the significant risks and rewards associated with the sale of goods or the rendering of services, in order to determine if it is acting as a principal or as an agent. Revenue is recognised, net of trade discounts, sales tax, service tax, VAT or other taxes, as applicable
b	Contract Revenue in respect of projects for solar power plants , involving designing, engineering, supply, erection (or supervision thereof), commissioning, guaranteeing performance thereof etc., execution of which is spread over more than one accounting periods is recognized on the basis of percentage of completion method, measured by reference to the percentage of cost incurred upto the reporting date to estimated total cost for each contract. Determination of revenues under the percentage of completion method necessarily involves making estimates by the management (some of which are of a technical nature) of the expected costs to completion, the expected revenues from each contract (adjusted for probable liquidation damages, if any) and the foreseeable losses to completion. When it is probable that the total contract costs will exceed the total contract revenue, the expected loss is recognised as an expense immediately.
c	Revenue in respect of operation and maintenance contracts is recognised on the basis of time proportion.
d	Revenue from domestic sales of goods is recognized when the significant risks and the rewards of ownership of the goods are passed on to the buyer (i.e. on dispatch of goods) except revenue from contracts in relation to government tenders which is recognised once the goods are supplied to the subcontractor at the site for installation. Revenue from the sale of goods is measured at the fair value of consideration received or receivable, net of returns and allowances and discounts.
e	For all financial assets measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is recognized on a time proportion basis taking into account the amount outstanding. Interest income is included under the head "other income" in the Statement of Profit and Loss.
f	Dividend income is recognised when right to receive the payment is established.

g	Claims for insurance are accounted on receipts/ on acceptance of claim by insurer.
O	Taxes on Income
	Income tax comprises of current and deferred income tax. Income tax is recognised as an expense or income in the Statement of Profit and Loss, except to the extent it relates to items directly recognised in equity or in OCI.
a	Current Income Tax
	Current income tax is recognised based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.
	Current Tax items are recognised in correlation to the underlying transaction either in Statement of Profit And Loss, other comprehensive income or directly in equity
b	Deferred Income Tax
	Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognised for all deductible temporary differences between the financial statements' carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognised in the period that includes the enactment date. Deferred tax assets are only recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Such assets are reviewed at each Balance Sheet date to reassess realisation.
	Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.
	Minimum Alternative Tax ("MAT") credit is recognised as an asset only when and to the extent it is probable that the Company will pay normal income tax during the specified period.
P	Impairment of Non-Financial Assets
	As at each Balance Sheet date, the Company assesses whether there is an indication that a non-financial asset may be impaired and also whether there is an indication of reversal of impairment loss recognised in the previous periods. If any indication exists, or when annual impairment testing for an asset is required, the Company determines the recoverable amount and impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.
	Recoverable amount is determined:
	- In case of an individual asset, at the higher of the assets' fair value less cost to sell and value in use; and
	- In case of cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of cash generating unit's fair value less cost to sell and value in use.
	In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specified to the asset. In determining fair value less cost to sell, recent market transaction are taken into account. If no such transaction can be identified, an appropriate valuation model is used.
	Impairment losses of continuing operations, including impairment on inventories, are recognised in the Statement of Profit and Loss, except for properties previously revalued with the revaluation taken to OCI. For such

properties, the impairment is recognised in OCI up to the amount of any previous revaluation
When the Company considers that there are no realistic prospects of recovery of the asset, the relevant amounts

	are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, then the previously recognised impairment loss is reversed through the Statement of Profit and Loss.
Q	Inventories
	Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost. Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience.
	Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.
	Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.
R	Trade receivables
	A receivable is classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the EIR method, less provision for impairment.
S	Leases
	The companies lease asset consist of leases for Land, Factory building and office building. At the inception of a contract, the Company assesses whether a contract is or contains, a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange of consideration.
	To assess whether a contract conveys the right to control the use of an asset the Company assesses whether:
	- The contract involves the use of an identified asset – this may be specified explicitly or implicitly, and should be physically distinct or represent substantially all of the capability of a physical distinct asset.
	- The Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
	- The Company has the right to direct the use of the asset. The Company has this right when it has the decision making rights that are most relevant to changing how and for what purpose the asset is used.
	As a Lessee - Right of use Asset
	The Company recognises a right-of-use asset and a lease liability at the lease commencement date. At the commencement date, a lessee shall measure the right-of-use asset at cost which comprises initial measurement of the lease liability, any lease payments made at or before the commencement date, less any lease incentives received, any initial direct costs incurred by the lessee; and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.
	At the date of commencement of the lease, the firm recognises a Right-Of-Use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short term leases) and leases of low value assets. For these short term and leases of low value assets, the firm recognises the lease payments as an operating expense.
	As a Lessee - Lease Liability
	At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's

	incremental borrowing rate.
	Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.
T	Trade payables
	A payable is classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business. These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. These amounts are unsecured and are usually settled as per the payment terms stated in the contract. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the EIR method.
U	Earnings Per Share
	Basic earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.
	Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares).
V	Provisions, Contingent Liabilities and Contingent Assets
	A provision is recognised when the Company has a present obligation (legal or constructive) as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of obligation. Provisions (excluding gratuity and compensated absences) are determined based on management's estimate required to settle the obligation at the Balance Sheet date. In case the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.
	Contingent assets are disclosed where an inflow of economic benefit is probable. The Company shall not recognize a contingent asset unless the recovery is virtually certain.
	Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. A contingent liability also arises, in rare cases, where a liability cannot be recognised because it cannot be measured reliably.
W	Exceptional Items
	When items of income and expense within profit or loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such material items are disclosed separately as exceptional items.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (29) [See below]	Textual information (30) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (31) [See below]	Textual information (32) [See below]

Textual information (29)**Statement of Ind AS compliance [Text Block]**

I. Statement of Compliance
Standalone financial statements have been prepared in accordance with the accounting principles generally accepted in India including Indian Accounting Standards (Ind AS) prescribed under the section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation and disclosures requirement of Division II of revised Schedule III of the Companies Act 2013, (Ind AS Compliant Schedule III), as applicable to standalone financial statement.
Accordingly, the Company has prepared these Standalone Standalone financial statements which comprise the Balance Sheet as at 31 March, 2022, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended as on that date, and accounting policies and other explanatory information (together hereinafter referred to as "Standalone Standalone financial statements" or "Standalone financial statements").
The Ministry of Corporate Affairs (MCA) through a notification, amended Schedule III to the Companies Act, 2013 which is applicable from 1 April, 2021 and accordingly the presentation for line items in balance sheet is based on the amended schedule III and corresponding numbers as at 31 March, 2021 have been regrouped/reclassified.

Textual information (30)**Statement of Ind AS compliance [Text Block]**

We have audited the standalone financial statements of Waaree Energies Limited ("the Company"), which comprise the balance sheet as at 31st March 2021, and the statement of Profit and Loss, (Including Other Comprehensive Income) and statement of cash flows and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements gives the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Statements ("Ind AS"), of the state of affairs of the Company as at March 31, 2021, and profit, (Financial performance including other comprehensive income) its cash flows and changes in equity for the year ended on that date.

Textual information (31)

Disclosure of significant accounting policies [Text Block]

Notes to the Standalone Standalone financial statements - Significant Accounting Policies
Note 1 :
A. Corporate information
<p>Waaree Energies Limited (the 'Company') registered in India under Companies Act 1956, was incorporated in January 1990. The Company and its subsidiaries (collectively referred to as the 'Group') are primarily engaged in the business of manufacture of Solar Photo-voltaic Modules, setting up of Projects in solar space and sale of electricity. The registered office of the Company is located at 602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai, Maharashtra - 400066, India with manufacturing plants located at Vapi, Nandigram, Chikili and Surat, Gujarat State, India</p>
B. Significant Accounting Policies
I. Statement of Compliance
<p>Standalone financial statements have been prepared in accordance with the accounting principles generally accepted in India including Indian Accounting Standards (Ind AS) prescribed under the section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation and disclosures requirement of Division II of revised Schedule III of the Companies Act 2013, (Ind AS Compliant Schedule III), as applicable to standalone financial statement.</p>
<p>Accordingly, the Company has prepared these Standalone Standalone financial statements which comprise the Balance Sheet as at 31 March, 2022, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended as on that date, and accounting policies and other explanatory information (together hereinafter referred to as "Standalone Standalone financial statements" or "Standalone financial statements").</p>
<p>The Ministry of Corporate Affairs (MCA) through a notification, amended Schedule III to the Companies Act, 2013 which is applicable from 1 April, 2021 and accordingly the presentation for line items in balance sheet is based on the amended schedule III and corresponding numbers as at 31 March, 2021 have been regrouped/reclassified.</p>
II. Basis of Preparation and Presentation
<p>The Standalone financial statements of the Company have been prepared in accordance with the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.</p>
<p>Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, The Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.</p>
<p>In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:</p>
a) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at

the measurement date;

b) Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

c) Level 3 inputs are unobservable inputs for the asset or liability.

The Company's Standalone financial statements are reported in Indian Rupees, which is also the Company's functional currency, and all values are rounded to the nearest millions (INR 000,000), except when otherwise indicated.

Current & Non-Current Classification

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

An asset is classified as current when it satisfies any of the following criteria:

a) it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle.

b) it is held primarily for the purpose of being traded;

c) it is expected to be realised within 12 months after the reporting date; or

d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

a) it is expected to be settled in the Company's normal operating cycle;

b) it is held primarily for the purpose of being traded;

c) it is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified its operating cycle as 12 months.

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

III. Revenue Recognition

A. Sale of Goods

The Company recognises revenue when control over the promised goods or services is transferred to the customer at an

amount that reflects the consideration to which The Company expects to be entitled in exchange for those goods or services.

The Company has generally concluded that it is the principal in its revenue arrangements as it typically controls the goods or services before transferring them to the customer.

Revenue is adjusted for variable consideration such as discounts, rebates, refunds, credits, price concessions, incentives, or other similar items in a contract when they are highly probable to be provided. The amount of revenue excludes any amount collected on behalf of third parties.

The Company recognises revenue generally at the point in time when the products are delivered to customer or when it is delivered to a carrier for export sale, which is when the control over product is transferred to the customer. In contracts where freight is arranged by The Company and recovered from the customers, the same is treated as a separate performance obligation and revenue is recognised when such freight services are rendered.

In revenue arrangements with multiple performance obligations, The Company accounts for individual products and services separately if they are distinct – i.e. if a product or service is separately identifiable from other items in the arrangement and if a customer can benefit from it. The consideration is allocated between separate products and services in the arrangement based on their stand-alone selling prices. Revenue from sale of by products are included in revenue.

B. Construction contracts

When the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured based on the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs, except where this would not be representative of the stage of completion. Variations in contract work, claims and incentives payments are included to the extent that the amount can be measured reliably and its receipt is considered probable.

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract cost incurred that it is probable will be recoverable. Contract costs are recognised as an expense in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

C. Sale of Electricity

Revenue from contracts with customers is recognised when control of the goods (power) or services is transferred to the customer at an amount that reflects the consideration to which The Company expects to be entitled in exchange for transferring promised goods or services having regard to the terms of the Power Purchase Agreements, relevant tariff regulations and the tariff orders by the regulator, as applicable, and contracts for services.

Contract balances

1. Contract assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If The Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration.

2. Trade receivables

A receivable is recognised when the goods are delivered and to the extent that it has an unconditional contractual right to receive cash or other financial assets (i.e., only the passage of time is required before payment of the consideration is due).

3. Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract including Advance received from Customer.

4. Refund liabilities

A refund liability is the obligation to refund some or all of the consideration received (or receivable) from the customer and is measured at the amount the Company ultimately expects it will have to return to the customer including volume rebates and discounts. The Company updates its estimates of refund liabilities at the end of each reporting period.

D. Dividend and interest income

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to The Company and the amount of income can be measured reliably).

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to The Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

IV. Property, Plant and Equipment

The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to the Statement of Profit and Loss in the year in which the costs are incurred. Major shut-down and overhaul expenditure is capitalised as the activities undertaken improves the economic benefits expected to arise from the asset.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in Statement of Profit and Loss.

Assets in the course of construction are capitalised in the assets under Capital work in progress. At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences. Costs associated with the commissioning of an asset and any obligatory decommissioning costs are capitalised where the asset is available for use but incapable of operating at normal levels until a year of commissioning has been completed. Revenue (net of cost) generated from production during the trial period is capitalised.

Property, plant and equipment except freehold land held for use in the production, supply or administrative purposes, are stated in the Standalone Standalone financial statements at cost less accumulated depreciation and accumulated impairment losses, if any.

The Company has elected to continue with the carrying value for all of its property, plant and equipment as recognised in the Standalone financial statements on transition to Ind AS measured as per the previous GAAP and use that as its deemed cost as at the date of transition.

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation is recognised so as to write off the cost of assets (other than freehold land and properties under construction) less

their residual values over their useful lives, using straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013 except in respect of following categories of assets located in India, in whose case the life of the assets

has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

Class of Assets

Plant and Machinery - 3 to 10 Years

When significant parts of plant and equipment are required to be replaced at intervals, The Company depreciates them separately based on their specific useful lives. Freehold land and leasehold land where the lease is convertible to freehold land under lease agreements at future dates at no additional cost, are not depreciated.

Major overhaul costs are depreciated over the estimated life of the economic benefit derived from the overhaul. The carrying amount of the remaining previous overhaul cost is charged to the Statement of Profit and Loss if the next overhaul is undertaken earlier than the previously estimated life of the economic benefit.

The Company reviews the residual value, useful lives and depreciation method annually and, if expectations differ from previous estimates, the change is accounted for as a change in accounting estimate on a prospective basis.

F. Intangible Assets

Intangible assets with finite and infinite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives.

Useful lives of intangible assets

Estimated useful lives of the intangible assets are as follows:

Class of Assets

Solar Power Plant - 25 years

Computer Software - 3 years

G. Investment Property

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition. In determining the amount of derecognition from the derecognition of investment properties The Company considers the effects of variable consideration, existence of a significant financing component, non-cash consideration, and consideration payable to the buyer (if any).

Fair value as disclosed in notes are determined based on valuations derived by an Independent valuer.

H. Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in the Statement of Profit and Loss in the year in which they are incurred.

I. Inventories

Inventories are stated at the lower of cost and net realisable value.

Cost of raw materials include cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost of finished goods and work in progress include cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs. Cost of traded goods include purchase cost and inward freight.

Costs of inventories are determined on weighted average basis. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

At each physical verification of inventory carried from time to time, provision for obsolete, slow moving and defective inventory is charged through profit and loss account. Adjustments for deficit and surplus inventory is also provided for at the time of physical verification.

J. Service Concession arrangements

Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue from power generation business is accounted on the basis of billings to the power off takers and includes unbilled revenue accrued upto the end of accounting year. Power off takers are billed as per tariff rate, agreed in purchase power agreement. Operating or service revenue is recognised in the period in which services are rendered by The Company."

Financial assets

The Company recognises a financial asset arising from a service concession arrangement when it has an unconditional contractual right to receive cash or another financial asset from or at the discretion of the grantor for the construction. Such financial assets are measured at fair value at initial recognition and classification as loans and receivables. Subsequent to initial recognition, the financial asset are measured at amortised cost.

Intangible assets

The Company recognises an intangible asset arising from a service concession arrangement when it has right to charge for usage of the concession infrastructure. An intangible asset received as consideration for providing construction services in service concession arrangement is measured at cost, less accumulated amortisation and accumulated impairment losses, if any. Internal technical team or user assess the useful lives of intangible asset. Management believes that assigned useful lives of 25 years of solar power projects are reasonable.

Determination of fair value

The fair value of intangible assets is determined by contract price paid for construction of solar power project.

K. Leases

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

The Company as a lessee

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

Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received.

The recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term is as follows:

Class of Assets

Factory Premises - 3 to 11 Years

Office and other premises - 10 to 11 Years

Lease liabilities

At the commencement date of the lease, The Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term.

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

Short-term leases

The Company applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option.

L. Employee Benefit Expenses

a) Short term employee benefits:

A liability is recognised for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service. Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

b) Long term employee benefits:

Liabilities recognised in respect of long term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by The Company in respect of services provided by employees up to the reporting date. The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the

employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

c) Retirement benefit costs and termination benefits:

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

d) Defined contribution plans:

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions. Payments made to state managed retirement benefit plans are accounted for as payments to defined contribution plans where The Company's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.

e) Defined benefit plans:

For defined benefit retirement benefit plans, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at the end of each annual reporting period. Remeasurements comprising actuarial gains and losses, the effect of the asset ceiling (if applicable) and the return on plan assets (excluding interest) are recognised immediately in the balance sheet with a charge or credit to other comprehensive income in the period in which they occur. Remeasurements recognised in other comprehensive income are not reclassified. Actuarial valuations are being carried out at the end of each annual reporting period for defined benefit plans.

The retirement benefit obligation recognised in the Standalone Standalone financial statements represents the deficit or surplus in The Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

The Company pays gratuity to the employees whoever has completed five years of service with The Company at the time of resignation/ superannuation. The gratuity is paid @ 15 days salary for each completed year of service as per the Payment of Gratuity Act, 1972.

M. Government Grant

Government grants are not recognised until there is reasonable assurance that The Company will comply with the conditions attached to them and that the grants will be received.

Government grants are recognised in the Statement of Profit and Loss on a systematic basis over the years in which The Company recognises as expenses the related costs for which the grants are intended to compensate or when performance obligations are met.

N. Financial Instruments

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through Statement of Profit and Loss (FVTPL)) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in Statement of Profit and Loss.

1. Financial assets

a) Recognition and initial measurement

A financial asset is initially recognised at fair value and, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition or issue. Purchases and sales of financial assets are recognised on the trade date, which is the date on which The Company becomes a party to the contractual provisions of the instrument.

b) Classification of financial assets

Financial assets are classified, at initial recognition and subsequently measured at amortised cost, fair value through other comprehensive income (OCI) and fair value through profit and loss.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated at FVTPL:

a) The asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A debt instrument is classified as FVTOCI only if it meets both of the following conditions and is not recognised at FVTPL;

b) The asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and

c) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognised in the Other Comprehensive Income (OCI). However, The Company recognises interest income, impairment losses & reversals and foreign exchange gain or loss in the Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to Statement of Profit and Loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, The Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If The Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognised in the OCI. There is no recycling of the amounts from OCI to Statement of Profit and Loss, even on sale of investment. However, The Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognised in the Statement of Profit and Loss.

All other financial assets are classified as measured at FVTPL.

In addition, on initial recognition, The Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVTOCI as at FVTPL if doing so eliminates or significantly reduces and accounting mismatch that would otherwise arise.

Financial assets at FVTPL are measured at fair value at the end of each reporting year, with any gains and losses arising on remeasurement recognised in statement of profit and loss. The net gain or loss recognised in statement of profit and loss

incorporates any dividend or interest earned on the financial asset and is included in the other income' line item. Dividend on financial assets at FVTPL is recognised when:

a) The Company's right to receive the dividends is established,

b) It is probable that the economic benefits associated with the dividends will flow to the entity,

c) The dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

d) Derecognition of financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

e) Impairment

The Company applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, debt instruments at FVTOCI, lease receivables, trade receivables, and other contractual rights to receive cash or other financial asset, and financial guarantees not designated as at FVTPL.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss is the difference between all contractual cash flows that are due to The Company in accordance with the contract and all the cash flows that The Company expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Company estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

The Company measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, The Company measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses. 12-month expected credit losses are portion of the life-time expected credit losses and represent the lifetime cash shortfalls that will result if default occurs within the 12 months after the reporting date and thus, are not cash shortfalls that are predicted over the next 12 months.

If The Company measured loss allowance for a financial instrument at lifetime expected credit loss model in the previous year, but determines at the end of a reporting year that the credit risk has not increased significantly since initial recognition due to improvement in credit quality as compared to the previous year, The Company again measures the loss allowance based on 12-month expected credit losses.

When making the assessment of whether there has been a significant increase in credit risk since initial recognition, The Company uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, The Company compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

For trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115, The Company always measures the loss allowance at an amount equal to lifetime expected credit losses.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, The Company has used a practical expedient as permitted under Ind AS 109. This expected credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward-looking information.

The impairment requirements for the recognition and measurement of a loss allowance are equally applied to debt instruments at FVTOCI except that the loss allowance is recognised in other comprehensive income and is not reduced from the carrying amount in the balance sheet. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, The Company expects to recover the carrying amount of these assets.

f) Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant year. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter year, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in the statement of profit and loss and is included in the 'Other income' line item.

2. Financial liabilities and equity instruments

a) Classification as debt or equity Debt and equity

Instruments issued by a group entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

b) Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by The Company are recognised at the proceeds received, net of direct issue costs. Repurchase of The Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in Statement of Profit and Loss on the purchase, sale, issue or cancellation of The Company's own equity instruments.

c) Financial liabilities

Financial liabilities are classified as either financial liabilities 'at FVTPL' or 'other financial liabilities'.

Financial liabilities at FVTPL:

Financial liabilities are classified as at FVTPL when the financial liability is either held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

i. It has been incurred principally for the purpose of repurchasing it in the near term; or

ii. on initial recognition it is part of a portfolio of identified financial instruments that The Company manages together and has a recent actual pattern of short-term profit-taking; or

iii. it is a derivative that is not designated and effective as a hedging instrument. A financial liability other than a financial liability held for trading may be designated as at FVTPL upon initial recognition if:

iv. such designation eliminates or significantly reduces a measurement or recognition inconsistency

that would otherwise arise;

v. the financial liability forms part of a group of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with The Company's documented risk management or investment strategy, and information about The Companying is provided internally on that basis; or

vi. it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL in accordance with Ind AS 109. Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in Statement of Profit and Loss. The net gain or loss recognised in Statement of Profit and Loss incorporates any interest paid on the financial liability and is included in the Statement of Profit and Loss. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognised in OCI. The Company derecognises financial liabilities when, and only when, The Company's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the Statement of Profit and Loss.

d) Other financial liabilities:

The Company enters into deferred payment arrangements (acceptances) whereby overseas lenders such as banks and other financial institutions make payments to supplier's banks for import of raw materials and property, plant and equipment. The banks and financial institutions are subsequently repaid by The Company at a later date providing working capital benefits. These arrangements are in the nature of credit extended in normal operating cycle and these arrangements for raw materials are recognised as Acceptances (under trade payables) and arrangements for property, plant and equipment are recognised as other financial liabilities. Interest borne by The Company on such arrangements is accounted as finance cost. Other financial liabilities (including borrowings and trade and other payables) are subsequently measured at amortised cost using the effective interest method.

e) Impairment of Non-Financial Asset

At the end of each reporting year, the Company reviews the carrying amounts of its tangible assets and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

f) Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

The Board of directors of the Company has been identified as the Chief Operating Decision Maker which reviews and assesses the financial performance and makes the strategic decisions.

g) Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax.

i. Current tax

Current tax is the amount of expected tax payable based on the taxable profit for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961.

ii. Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Standalone financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at the end of each reporting year and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as a deferred tax asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

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

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

iii. Current and deferred tax for the year

Current and deferred tax are recognised in profit and loss, except when they are relating to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

O. Foreign Currency

The functional currency of the Company is determined on the basis of the primary economic environment in which it operates. The functional currency of the Company is Indian National Rupee (INR).

The transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting year, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

P. Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources, that can be reliably estimated, will be required to settle such an obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Q. Onerous contracts

Present obligations arising under onerous contracts are recognised and measured as provisions. However, before a separate provision for an onerous contract is established, the Company recognises any write down that has occurred on assets dedicated to that contract. An onerous contract is considered to exist where the Company has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received from the contract. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it. The cost of fulfilling a contract comprises the costs that relate directly to the contract (i.e., both incremental costs and an allocation of costs directly related to contract activities).

R. Cash and Cash Equivalent

Cash and cash equivalent in the Balance Sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to insignificant risk of changes in value.

For the purpose of the Statement of cash flows, cash and cash equivalent consists of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

S. Earnings per Share

Basic earnings per share is computed by dividing the profit and loss after tax by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit or loss after tax as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive.

Key sources of estimation uncertainty

In the course of applying the policies outlined in all notes under section b above, the Company is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the year of the revision and future year, if the revision affects current and future year.

T. Key sources of estimation uncertainty

i) Useful lives of property, plant and equipment

Management reviews the useful lives of property, plant and equipment at least once a year. Such lives are dependent upon an

assessment of both the technical lives of the assets and also their likely economic lives based on various internal and external factors including relative efficiency and operating costs. This reassessment may result in change in depreciation and amortisation expected in future periods. The useful lives of property, plant and equipment are reviewed at least once a year. Such lives are dependent upon an assessment of both the technical lives of the assets, and also their likely economic lives based on various internal and external factors including relative efficiency, the operating conditions of the asset, anticipated technological changes, historical trend of plant load factor, historical planned and scheduled maintenance. It is possible that the estimates made based on existing experience are different from the actual outcomes and could cause a material adjustment to the carrying amount of property, plant and equipment.

ii) Provisions and Contingencies:

In the normal course of business, contingent liabilities arise from litigations and claims. Potential liabilities that are possible but not probable of crystallising or are very difficult to quantify reliably are treated as contingent liabilities. Such contingent liabilities are disclosed in the notes but are not recognised. Potential liabilities that are remote are neither recognized nor disclosed as contingent liability. The management decides whether the matters needs to be classified as 'remote,' 'possible' or 'probable' based on expert advice, past judgements, terms of the contract, regulatory provisions etc.

iii) Fair value measurements:

When the fair values of financial assets or financial liabilities recorded or disclosed in the Standalone Standalone financial statements cannot be measured based on quoted prices in active markets, their fair values are measured using valuation techniques including the Discounted Cash Flows model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgements include consideration of inputs such as liquidity risk, credit risk and volatility.

iv) Income Taxes:

Significant judgements are involved in determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions. In assessing the realizability of deferred tax assets arising from unused tax credits, the management considers convincing evidence about availability of sufficient taxable income against which such unused tax credits can be utilized. The amount of the deferred income tax assets considered realizable, however, could change if estimates of future taxable income changes in the future.

v) Defined benefit plans:

The present value of defined benefit obligations are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual development in the future. These include the determination of the discount rate, future salary escalations and mortality rates etc. Due to the complexities involved in the valuation and its long term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

vi) Impairment of goodwill:

Determining whether goodwill is impaired requires an estimation of the 'value in use' of the cash-generating units to which goodwill has been allocated. In considering the value in use, the management has made assumptions relating to useful lives of the cash generating units, plant availability, and plant load factor, useful life of the asset, additional capacity and capital cost approval from the regulators, expected renewals / extension of power purchase agreement / implementation agreement, input cost escalations operational margins and discount rates. Any subsequent changes to the cash flows due to changes in the above mentioned factors could impact the carrying value of the goodwill.

vii) Expected credit loss:

The measurement of expected credit loss on financial assets is based on the evaluation of collectability and the management's judgement considering external and internal sources of information. A considerable amount of judgement is required in assessing the ultimate realization of the loans having regard to, the past collection history of each party and ongoing dealings with these parties, and assessment of their ability to pay the debt on designated dates.

<p>APPLICABILITY OF NEW INDIAN ACCOUNTING STANDARDS ('IND AS'), AMENDMENTS AND INTERPRETATIONS</p>
<p>The Ministry of Corporate Affairs ("MCA") through Companies (Indian Accounting Standards) Amendment Rules, 2020, has notified the following major amendments, which became applicable with effect from 1st April, 2020.</p>
<p>Amendments to Ind AS 116 – Leases</p>
<p>The Company has adopted the amendments to Ind AS 116 for the first time in the current year. The amendments provide practical relief, subject to certain conditions, to lessees in accounting for rent concessions occurring as a direct consequence of COVID-19, by introducing a practical expedient to Ind AS 116. The practical expedient permits a lessee to elect not to assess whether a COVID-19-related rent concession is a lease modification. A lessee that makes this election shall account for any change in lease payments resulting from the COVID-19-related rent concession the same way it would account for the change applying Ind AS 116 if the change were not a lease modification.</p>
<p>The adoption of this amendments has not had any impact on the disclosures or reported amounts in these Standalone Standalone financial statements of the Company.</p>
<p>Amendment to Ind AS 1 and Ind AS 8 – Definition of "Material"</p>
<p>The Company has adopted the amendments to Ind AS 1 and Ind AS 8 for the first time in the current year. The amendments make the definition of material in Ind AS 1 easier to understand and are not intended to alter the underlying concept of materiality in Ind ASs. The concept of 'obscuring' material information with immaterial information has been included as part of the new definition. The threshold for materiality influencing users has been changed from 'could influence' to 'could reasonably be expected to influence'. The definition of material in Ind AS 8 has been replaced by a reference to the definition of material in Ind AS 1. In addition, the MCA amended other Standards that contain the definition of 'material' or refer to the term 'material' to ensure consistency.</p>
<p>The adoption of these amendments did not have any material impact on its evaluation of materiality in relation to the Standalone Standalone financial statements.</p>

Textual information (32)

Disclosure of significant accounting policies [Text Block]

Note 1.1 Significant Accounting Policies	
A	Corporate Information
	<p>Waaree Energies Limited is an Unlisted Public Company registered in India, under Companies Act 1956, and was incorporated in January 1990. The Company is mainly engaged in the business of manufacture of Solar PV Modules & setting up of Projects in solar space. The registered office of the Company is located at Mumbai, India and the manufacturing plants are at Vapi, Nandigram and Surat, Gujarat State, India.</p>
B	Basis of Preparation
	<p>The financial statements of the Company have been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") notified under the Companies (Accounting Standards) Rules, 2015.</p> <p>The financial statements have been prepared under the historical cost convention with the exception of certain financial assets and liabilities which have been measured at fair value, on an accrual basis of accounting.</p> <p>All the assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in as per the guidance set out in Schedule III to the Act. Based on nature of services, the Company ascertained its operating cycle as 12 months for the purpose of current and non-current classification of asset and liabilities.</p> <p>The Company's financial statements are reported in Indian Rupees, which is also the Company's functional currency, and all values are rounded to the nearest millions (INR 000,000), except when otherwise indicated.</p>
C	Accounting Estimates
	<p>The preparation of the financial statements, in conformity with the Ind AS, requires the management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the results of operation during the reported period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.</p>
	Estimates and assumptions
	<p>The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.</p>
	Deferred tax assets
	<p>In assessing the realisability of deferred income tax assets, management considers whether some portion or all of the deferred income tax assets will not be realized. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax</p>

	assets are deductible, management believes that the Company will realize the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.
	Defined benefit plans
	The cost and present value of the gratuity obligation and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, attrition rate and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.
D	Property, Plant and Equipment
	Property, Plant and Equipment are stated at cost of acquisition including attributable interest and finance costs, if any, till the date of acquisition/ installation of the assets less accumulated depreciation and accumulated impairment losses, if any. Subsequent expenditure relating to Property, Plant and Equipment is capitalised only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the Statement of Profit and Loss as incurred. The cost and related accumulated depreciation are eliminated from the financial statements, either on disposal or when retired from active use and the resultant gain or loss are recognised in the Statement of Profit and Loss. Capital work-in-progress, representing expenditure incurred in respect of assets under development and not ready for their intended use, are carried at cost. Cost includes related acquisition expenses, construction cost, related borrowing cost and other direct expenditure.
E	Intangible Assets
	Intangible assets includes software are stated at cost less accumulated amortisation.
F	Service concession arrangement :
	Revenue
	Revenue is measured at the fair value of consideration received or receivable. Revenue from power generation business is accounted on the basis of billings to the power off takers and includes unbilled revenue accrued upto the end of accounting year. Power off takers are billed as per tariff rate, agreed in purchase power agreement. Operating or service revenue is recognised in the period in which services are rendered by the Company.
	Financial assets
	The Company recognises a financial asset arising from a service concession arrangement when it has an unconditional contractual right to receive cash or another financial asset from or at the discretion of the grantor for the construction. Such financial assets are measured at fair value at initial recognition and classification as loans and receivables . Subsequent to initial recognition, the financial asset are measured at amortised cost.
	Intangibile assets
	The company recognises an intangible asset arising from a service concession arrangement when it has right to charge for usage of the concession infrastructure.An intangible asset received as consideration for providing construction services in service concession arrangement is measured at cost, less accumulated amortisation and accumulated impairment losses, if any.Internal technical team or user assess the useful lives of intangible asset. Management believes that assigned useful lives of 24 years of solar power projects are reasonable.
	Detemination of fair value
	The fair value of intangible assets is determined by contract price paid for construction of solar power project.
G	Depreciation/ Amortisation
	Depreciation/ Amortisation is provided as stated below:-
	Depreciation on all Property, plant and equipment is provided on 'Straight Line Method' at the rates and in the

i)	manner prescribed in the Schedule II of the Companies Act, 2013. Depreciations on additions & deletions made during the year is provided on pro-rata basis from & upto the date of acquisitions and deletions of assets respectively. Management believes that useful life of assets are same as those prescribed in Schedule II of the Act, except for plant and machinery. The Company considers 5 to 10 years useful life for plant and machinery based on technical evaluation.
ii)	Leasehold improvement are written off over five year period.
iii)	Intangible assets are amortised over a period of four years.
H	Investment Property
	Investment properties are held to earn rentals or for capital appreciation, or both. Investment properties are measured initially at their cost of acquisition. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price.
	Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company. All other repair and maintenance costs are recognised in statement of profit and loss as incurred.
	Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on an annual evaluation performed by an accredited external independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued.
	Investment Property is initially measured at cost including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.
	Any gain or loss on disposal of investment property calculated as the difference between the net proceeds from disposal and the carrying amount of the item is recognised in Statement of Profit & Loss.
I	Financial Instruments
	A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.
	a) Financial Assets
	Initial Recognition
	In the case of financial assets, not recorded at fair value through profit or loss (FVTPL), financial assets are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.
	Subsequent Measurement
	For purposes of subsequent measurement, financial assets are classified in following categories:
	Financial Assets at Amortised Cost

	<p>Financial assets are subsequently measured at amortised cost if these financial assets are held within a business model with an objective to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Interest income from these financial assets is included in finance income using the effective interest rate ("EIR") method. Impairment gains or losses arising on these assets are recognised in the Statement of Profit and Loss.</p>
	<p>Derivative Financial instruments</p>
	<p>The Company holds derivative financial instruments such as foreign exchange forward and options contracts to mitigate the risk of changes in exchange rates on foreign currency exposures. The counterparty for these contracts is generally a bank.</p>
	<p>(i) Financial assets or financial liabilities, at fair value through profit or loss. This category includes derivative financial assets or liabilities which are not designated as hedges. Although the Company believes that these derivatives constitute hedges from an economic perspective, they may not qualify for hedge accounting under Ind AS 109, Financial Instruments. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as a financial asset or financial liability, at fair value through profit or loss. Derivatives not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in the Statement of Profit and Loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income. Assets / liabilities in this category are presented as current assets / current liabilities if they are either held for trading or are expected to be realized within 12 months after the Balance Sheet date.</p>
	<p>(ii) Cash flow hedge The Company designates certain foreign exchange forward and options contracts as cash flow hedges to mitigate the risk of foreign exchange exposure on highly probable forecast cash transactions. When a derivative is designated as a cash flow hedge instrument, the effective portion of changes in the fair value of the derivative is recognized in other comprehensive income and accumulated in the cash flow hedge reserve. Any ineffective portion of changes in the fair value of the derivative is recognized immediately in the net profit in the Statement of Profit and Loss. If the hedging instrument no longer meets the criteria for hedge accounting, then hedge accounting is discontinued prospectively. If the hedging instrument expires or is sold, terminated or exercised, the cumulative gain or loss on the hedging instrument recognized in cash flow hedge reserve till the period the hedge was effective remains in cash flow hedge reserve until the forecasted transaction occurs. The cumulative gain or loss previously recognized in the cash flow hedge reserve is transferred to the net profit in the Statement of Profit and Loss upon the occurrence of the related forecasted transaction. If the forecasted transaction is no longer expected to occur, then the amount accumulated in cash flow hedge reserve is reclassified to net profit in the Statement of Profit and Loss.</p>
	<p>Financial Assets Measured at Fair Value</p>
	<p>Financial assets are measured at fair value through OCI if these financial assets are held within a business model with an objective to hold these assets in order to collect contractual cash flows or to sell these financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in the Statement of Profit and Loss. Financial asset not measured at amortised cost or at fair value through OCI is carried at FVTPL.</p>
	<p>Impairment of Financial Assets</p>
	<p>In accordance with Ind AS 109, the Company applies the expected credit loss ("ECL") model for measurement and recognition of impairment loss on financial assets and credit risk exposures.</p> <p>The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. Simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.</p> <p>For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.</p>

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

	ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss.
	De-recognition of Financial Assets
	The Company de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and the transfer qualifies for derecognition under IND AS 109.
	b) Equity Instruments and Financial Liabilities
	Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.
	Equity Instruments
	An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.
	Financial Liabilities
	1) Initial Recognition
	Financial liabilities are classified, at initial recognition, as financial liabilities at FVTPL, loans and borrowings and payables as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.
	2) Subsequent Measurement
	The measurement of financial liabilities depends on their classification, as described below
	Financial liabilities at FVTPL
	Financial liabilities at FVTPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as at FVTPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of Profit and Loss.
	Financial liabilities at amortised cost
	After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in the Statement of Profit and Loss. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.
	3) De-recognition of Financial Liabilities
	Financial liabilities are de-recognised when the obligation specified in the contract is discharged, cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as de-recognition of the original liability and recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.
	c) Offsetting Financial Instruments

	Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously.
J	Employee Benefits
a	Defined Contribution Plan
	Contributions to defined contribution schemes such as provident fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. The above benefits are classified as Defined Contribution Schemes as the Company has no further obligations beyond the monthly contributions.
b	Defined Benefit Plan
	The Company also provides for gratuity which is a defined benefit plan, the liabilities of which is determined based on valuations, as at the balance sheet date, made by an independent actuary using the projected unit credit method. Re-measurement, comprising of actuarial gains and losses, in respect of gratuity are recognised in the OCI, in the period in which they occur. Re-measurement recognised in OCI are not reclassified to the Statement of Profit and Loss in subsequent periods. Past service cost is recognised in the Statement of Profit and Loss in the year of plan amendment or curtailment. The classification of the Company's obligation into current and non-current is as per the actuarial valuation report.
c	Leave entitlement and compensated absences
	Accumulated leave which is expected to be utilised within next twelve months, is treated as short-term employee benefit. Leave entitlement, other than short term compensated absences, are provided based on a actuarial valuation, similar to that of gratuity benefit. Re-measurement, comprising of actuarial gains and losses, in respect of leave entitlement are recognised in the Statement of Profit and Loss in the period in which they occur.
d	Short-term Benefits
	Short-term employee benefits such as salaries, wages, performance incentives etc. are recognised as expenses at the undiscounted amounts in the Statement of Profit and Loss of the period in which the related service is rendered. Expenses on non-accumulating compensated absences is recognised in the period in which the absences occur.
e	Termination benefits
	Termination benefits are recognised as an expense as and when incurred.
K	Cash and Cash Equivalents
	Cash and cash equivalents in the Balance Sheet comprises of cash at banks and on hand and short-term deposits with an original maturity of three month or less, which are subject to an insignificant risk of changes in value.
L	Borrowing Costs
	Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds. Also, the EIR amortisation is included in finance costs. Borrowing costs relating to acquisition, construction or production of a qualifying asset which takes substantial period of time to get ready for its intended use are added to the cost of such asset to the extent they relate to the period till such assets are ready to be put to use. All other borrowing costs are expensed in the Statement of Profit and Loss in the period in which they occur.
M	Foreign Exchange Translation and Accounting of Foreign Exchange Transaction
a	Initial Recognition

	Foreign currency transactions are initially recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. However, for practical reasons, the Company uses a monthly average rate if the average rate approximate the actual rate at the date of the transactions.
b	Conversion
	Monetary assets and liabilities denominated in foreign currencies are reported using the closing rate at the reporting date. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.
c	Treatment of Exchange Difference
	Exchange differences arising on settlement/ restatement of short-term foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss except those arising from investment in Non Integral operations.
N	Revenue Recognition
a	Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and that the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Company assesses its revenue arrangements against specific criteria, i.e., whether it has exposure to the significant risks and rewards associated with the sale of goods or the rendering of services, in order to determine if it is acting as a principal or as an agent. Revenue is recognised, net of trade discounts, sales tax, service tax, VAT or other taxes, as applicable
b	Contract Revenue in respect of projects for solar power plants , involving designing, engineering, supply, erection (or supervision thereof), commissioning, guaranteeing performance thereof etc., execution of which is spread over more than one accounting periods is recognized on the basis of percentage of completion method, measured by reference to the percentage of cost incurred upto the reporting date to estimated total cost for each contract. Determination of revenues under the percentage of completion method necessarily involves making estimates by the management (some of which are of a technical nature) of the expected costs to completion, the expected revenues from each contract (adjusted for probable liquidation damages, if any) and the foreseeable losses to completion. When it is probable that the total contract costs will exceed the total contract revenue, the expected loss is recognised as an expense immediately.
c	Revenue in respect of operation and maintenance contracts is recognised on the basis of time proportion.
d	Revenue from domestic sales of goods is recognized when the significant risks and the rewards of ownership of the goods are passed on to the buyer (i.e. on dispatch of goods) except revenue from contracts in relation to government tenders which is recognised once the goods are supplied to the subcontractor at the site for installation. Revenue from the sale of goods is measured at the fair value of consideration received or receivable, net of returns and allowances and discounts.
e	For all financial assets measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is recognized on a time proportion basis taking into account the amount outstanding. Interest income is included under the head "other income" in the Statement of Profit and Loss.
f	Dividend income is recognised when right to receive the payment is established.

g	Claims for insurance are accounted on receipts/ on acceptance of claim by insurer.
O	Taxes on Income
	Income tax comprises of current and deferred income tax. Income tax is recognised as an expense or income in the Statement of Profit and Loss, except to the extent it relates to items directly recognised in equity or in OCI.
a	Current Income Tax
	Current income tax is recognised based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.
	Current Tax items are recognised in correlation to the underlying transaction either in Statement of Profit And Loss, other comprehensive income or directly in equity
b	Deferred Income Tax
	Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognised for all deductible temporary differences between the financial statements' carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognised in the period that includes the enactment date. Deferred tax assets are only recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Such assets are reviewed at each Balance Sheet date to reassess realisation.
	Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.
	Minimum Alternative Tax ("MAT") credit is recognised as an asset only when and to the extent it is probable that the Company will pay normal income tax during the specified period.
P	Impairment of Non-Financial Assets
	As at each Balance Sheet date, the Company assesses whether there is an indication that a non-financial asset may be impaired and also whether there is an indication of reversal of impairment loss recognised in the previous periods. If any indication exists, or when annual impairment testing for an asset is required, the Company determines the recoverable amount and impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount.
	Recoverable amount is determined:
	- In case of an individual asset, at the higher of the assets' fair value less cost to sell and value in use; and
	- In case of cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of cash generating unit's fair value less cost to sell and value in use.
	In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specified to the asset. In determining fair value less cost to sell, recent market transaction are taken into account. If no such transaction can be identified, an appropriate valuation model is used.
	Impairment losses of continuing operations, including impairment on inventories, are recognised in the Statement of Profit and Loss, except for properties previously revalued with the revaluation taken to OCI. For such

properties, the impairment is recognised in OCI up to the amount of any previous revaluation
When the Company considers that there are no realistic prospects of recovery of the asset, the relevant amounts

	are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, then the previously recognised impairment loss is reversed through the Statement of Profit and Loss.
Q	Inventories
	Inventories of Finished Goods, Raw-Material, Work in Process are valued at cost or net realizable value, whichever is lower. Stores & Spares and Packing Materials are valued at cost. Cost comprises of all cost of purchases and other costs incurred in bringing the inventory to their present location and conditions. Cost is arrived at on weighted average basis. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience.
	Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.
	Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and where necessary, provision is made for such stocks.
R	Trade receivables
	A receivable is classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the EIR method, less provision for impairment.
S	Leases
	The companies lease asset consist of leases for Land, Factory building and office building. At the inception of a contract, the Company assesses whether a contract is or contains, a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange of consideration.
	To assess whether a contract conveys the right to control the use of an asset the Company assesses whether:
	- The contract involves the use of an identified asset – this may be specified explicitly or implicitly, and should be physically distinct or represent substantially all of the capability of a physical distinct asset.
	- The Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
	- The Company has the right to direct the use of the asset. The Company has this right when it has the decision making rights that are most relevant to changing how and for what purpose the asset is used.
	As a Lessee - Right of use Asset
	The Company recognises a right-of-use asset and a lease liability at the lease commencement date. At the commencement date, a lessee shall measure the right-of-use asset at cost which comprises initial measurement of the lease liability, any lease payments made at or before the commencement date, less any lease incentives received, any initial direct costs incurred by the lessee; and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.
	At the date of commencement of the lease, the firm recognises a Right-Of-Use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short term leases) and leases of low value assets. For these short term and leases of low value assets, the firm recognises the lease payments as an operating expense.
	As a Lessee - Lease Liability
	At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's

	incremental borrowing rate.
	Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.
T	Trade payables
	A payable is classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business. These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. These amounts are unsecured and are usually settled as per the payment terms stated in the contract. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the EIR method.
U	Earnings Per Share
	Basic earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.
	Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares).
V	Provisions, Contingent Liabilities and Contingent Assets
	A provision is recognised when the Company has a present obligation (legal or constructive) as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of obligation. Provisions (excluding gratuity and compensated absences) are determined based on management's estimate required to settle the obligation at the Balance Sheet date. In case the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.
	Contingent assets are disclosed where an inflow of economic benefit is probable. The Company shall not recognize a contingent asset unless the recovery is virtually certain.
	Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. A contingent liability also arises, in rare cases, where a liability cannot be recognised because it cannot be measured reliably.
W	Exceptional Items
	When items of income and expense within profit or loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such material items are disclosed separately as exceptional items.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

Disclosure of additional information about property plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	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 about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	80 years	80 years	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [Member]		Other plant and equipment [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	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 about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	30 years	30 years	5-10 years	5-10 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	10 years	10 years	8 years	8 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years	3 years	3 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned and leased 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years	5 years	5 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years
Whether property, plant and equipment are stated at revalued amount	No	No

Disclosure of detailed information about property, plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
	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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	410,14,66,440	28,67,43,633		410,14,66,440
Acquisitions through business combinations, property, plant and equipment	0	12,97,59,300		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-35,17,44,152	-26,64,84,704		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-35,17,44,152	-26,64,84,704		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	27,968	4,68,10,939		16,51,360
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	27,968	4,68,10,939		16,51,360

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	374,96,94,320	10,32,07,290		409,98,15,080
Property, plant and equipment at end of period	496,21,97,078	121,25,02,758	110,92,95,468	615,29,70,629

Disclosure of detailed information about property, plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	28,67,43,633			
Acquisitions through business combinations, property, plant and equipment	12,97,59,300			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			35,17,44,152	26,64,84,704
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			35,17,44,152	26,64,84,704
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6,53,28,820		16,23,392	1,85,17,881
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	6,53,28,820		16,23,392	1,85,17,881

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	35,11,74,113		35,01,20,760	24,79,66,823
Property, plant and equipment at end of period	205,31,55,549	170,19,81,436	119,07,73,551	84,06,52,791

Disclosure of detailed information about property, plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		6,83,31,721	22,97,48,262	
Acquisitions through business combinations, property, plant and equipment		0	57,46,969	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-8,78,92,946	-5,31,47,073	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-8,78,92,946	-5,31,47,073	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1,95,61,225	18,23,48,158	
Property, plant and equipment at end of period	59,26,85,968	47,76,15,799	49,71,77,024	31,48,28,866

Disclosure of detailed information about property, plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Assets held under lease [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6,83,31,721	22,97,48,262		
Acquisitions through business combinations, property, plant and equipment	0	57,46,969		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				8,78,92,946
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				8,78,92,946
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	6,83,31,721	23,54,95,231		8,78,92,946
Property, plant and equipment at end of period	70,28,30,055	63,44,98,334	39,90,03,103	22,52,14,256

Disclosure of detailed information about property, plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021		01/04/2021 to 31/03/2022	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020		01/04/2020 to 31/03/2021	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			403,31,34,719	5,69,95,371
Acquisitions through business combinations, property, plant and equipment			0	12,40,12,331
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5,31,47,073		-26,38,51,206	-21,33,37,631
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	5,31,47,073		-26,38,51,206	-21,33,37,631
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		27,968	4,68,10,939
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		27,968	4,68,10,939

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	5,31,47,073		376,92,55,545	-7,91,40,868
Property, plant and equipment at end of period	13,73,21,310	8,41,74,237	448,45,81,279	71,53,25,734

Disclosure of detailed information about property, plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		403,31,34,719	5,69,95,371	
Acquisitions through business combinations, property, plant and equipment		0	12,40,12,331	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		16,51,360	6,53,28,820	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		16,51,360	6,53,28,820	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		403,14,83,359	11,56,78,882	
Property, plant and equipment at end of period	79,44,66,602	545,01,40,574	141,86,57,215	130,29,78,333

Disclosure of detailed information about property, plant and equipment [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			Land [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Assets held under lease [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	26,38,51,206	21,33,37,631		-3,69,487
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	26,38,51,206	21,33,37,631		-3,69,487
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	16,23,392	1,85,17,881		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	16,23,392	1,85,17,881		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	26,22,27,814	19,48,19,750		-3,69,487
Property, plant and equipment at end of period	96,55,59,295	70,33,31,481	50,85,11,731	2,41,47,719

Disclosure of detailed information about property, plant and equipment [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3,69,487			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-3,69,487			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-3,69,487		0	0
Property, plant and equipment at end of period	2,45,17,206	2,48,86,693	2,52,56,217	2,52,56,217

Disclosure of detailed information about property, plant and equipment [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		3,69,487	3,69,487	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		3,69,487	3,69,487	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		3,69,487	3,69,487	
Property, plant and equipment at end of period	2,52,56,217	11,08,498	7,39,011	3,69,524

Disclosure of detailed information about property, plant and equipment [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	143,97,59,991	0		143,97,59,991
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	143,97,59,991	0		143,97,59,991
Property, plant and equipment at end of period	144,27,45,591	29,85,600	29,85,600	144,27,45,591

Disclosure of detailed information about property, plant and equipment [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	29,85,600	29,85,600	0	0

Disclosure of detailed information about property, plant and equipment [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]	Buildings [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		6,68,31,592	22,97,48,262	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-8,21,15,036	-4,81,59,729	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-8,21,15,036	-4,81,59,729	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1,52,83,444	18,15,88,533	
Property, plant and equipment at end of period	0	44,10,43,604	45,63,27,048	27,47,38,515

Disclosure of detailed information about property, plant and equipment [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Assets held under lease [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6,68,31,592	22,97,48,262		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				8,21,15,036
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				8,21,15,036
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	6,68,31,592	22,97,48,262		8,21,15,036
Property, plant and equipment at end of period	61,75,86,569	55,07,54,977	32,10,06,715	17,65,42,965

Disclosure of detailed information about property, plant and equipment [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			58,54,15,163	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4,81,59,729		-27,86,715	-20,48,263
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	4,81,59,729		-27,86,715	-20,48,263
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	4,81,59,729		58,26,28,448	-20,48,263
Property, plant and equipment at end of period	9,44,27,929	4,62,68,200	62,02,94,243	3,76,65,795

Disclosure of detailed information about property, plant and equipment [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		58,54,15,163	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		58,54,15,163	0	
Property, plant and equipment at end of period	3,97,14,058	64,68,63,383	6,14,48,220	6,14,48,220

Disclosure of detailed information about property, plant and equipment [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			Office building [Member]
	Owned assets [Member]			Assets held under lease [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				5,40,25,182
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	27,86,715	20,48,263		-1,81,44,041
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	27,86,715	20,48,263		-1,81,44,041
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	27,86,715	20,48,263		3,58,81,141
Property, plant and equipment at end of period	2,65,69,140	2,37,82,425	2,17,34,162	9,44,86,965

Disclosure of detailed information about property, plant and equipment [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office building [Member]			
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		5,40,25,182	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,44,07,447			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-1,44,07,447			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-1,44,07,447		5,40,25,182	0
Property, plant and equipment at end of period	5,86,05,824	7,30,13,271	14,12,77,981	8,72,52,799

Disclosure of detailed information about property, plant and equipment [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office building [Member]			
	Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1,81,44,041	1,44,07,447	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		1,81,44,041	1,44,07,447	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		1,81,44,041	1,44,07,447	
Property, plant and equipment at end of period	8,72,52,799	4,67,91,016	2,86,46,975	1,42,39,528

Disclosure of detailed information about property, plant and equipment [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,28,06,410	22,97,48,262		1,28,06,410
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6,39,70,995	-3,37,52,282		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-6,39,70,995	-3,37,52,282		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-5,11,64,585	19,59,95,980		1,28,06,410
Property, plant and equipment at end of period	34,65,56,639	39,77,21,224	20,17,25,244	47,63,08,588

Disclosure of detailed information about property, plant and equipment [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	22,97,48,262			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6,39,70,995	3,37,52,282
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			6,39,70,995	3,37,52,282
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	22,97,48,262		6,39,70,995	3,37,52,282
Property, plant and equipment at end of period	46,35,02,178	23,37,53,916	12,97,51,949	6,57,80,954

Disclosure of detailed information about property, plant and equipment [Table]

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Assets held under lease [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		58,54,15,163	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-27,86,715	-20,48,263	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-27,86,715	-20,48,263	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		58,26,28,448	-20,48,263	
Property, plant and equipment at end of period	3,20,28,672	62,02,94,243	3,76,65,795	3,97,14,058

Disclosure of detailed information about property, plant and equipment [Table]

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Owned assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	58,54,15,163	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				27,86,715
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				27,86,715
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	58,54,15,163	0		27,86,715
Property, plant and equipment at end of period	64,68,63,383	6,14,48,220	6,14,48,220	2,65,69,140

Disclosure of detailed information about property, plant and equipment [Table]

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [Member]		Plant and equipment [Member]	
	Owned assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			177,62,59,997	4,81,70,455
Acquisitions through business combinations, property, plant and equipment			0	10,98,09,673
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	20,48,263		-24,35,98,874	-19,85,55,360
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	20,48,263		-24,35,98,874	-19,85,55,360
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		13,594	4,66,26,028
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		13,594	4,66,26,028

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	20,48,263		153,26,47,529	-8,72,01,260
Property, plant and equipment at end of period	2,37,82,425	2,17,34,162	213,38,86,685	60,12,39,156

Disclosure of detailed information about property, plant and equipment [Table]
..(24)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		177,62,59,997	4,81,70,455	
Acquisitions through business combinations, property, plant and equipment		0	10,98,09,673	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		17,000	5,61,32,490	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		17,000	5,61,32,490	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		177,62,42,997	10,18,47,638	
Property, plant and equipment at end of period	68,84,40,416	299,06,57,324	121,44,14,327	111,25,66,689

Disclosure of detailed information about property, plant and equipment [Table]

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				177,62,59,997
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	24,35,98,874	19,85,55,360		-24,35,98,874
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	24,35,98,874	19,85,55,360		-24,35,98,874
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,406	95,06,462		13,594
Retirements, property, plant and equipment	0	0		0

Total disposals and retirements, property, plant and equipment	3,406	95,06,462		13,594
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	24,35,95,468	18,90,48,898		153,26,47,529
Property, plant and equipment at end of period	85,67,70,639	61,31,75,171	42,41,26,273	213,38,86,685

Disclosure of detailed information about property, plant and equipment [Table]

..(26)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned assets [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4,81,70,455		177,62,59,997	4,81,70,455
Acquisitions through business combinations, property, plant and equipment	10,98,09,673		0	10,98,09,673
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-19,85,55,360			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-19,85,55,360			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,66,26,028		17,000	5,61,32,490
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	4,66,26,028		17,000	5,61,32,490

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-8,72,01,260		177,62,42,997	10,18,47,638
Property, plant and equipment at end of period	60,12,39,156	68,84,40,416	299,06,57,324	121,44,14,327

Disclosure of detailed information about property, plant and equipment [Table]

..(27)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other plant and equipment [Member]			
	Gross carrying amount [Member]	Owned assets [Member]		
		Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		24,35,98,874	19,85,55,360	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		24,35,98,874	19,85,55,360	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3,406	95,06,462	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		3,406	95,06,462	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		24,35,95,468	18,90,48,898	
Property, plant and equipment at end of period	111,25,66,689	85,67,70,639	61,31,75,171	42,41,26,273

Disclosure of detailed information about property, plant and equipment [Table]

..(28)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Furniture and fixtures [Member]			
	Owned assets [Member]			
	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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,30,89,248	8,76,082		3,30,89,248
Acquisitions through business combinations, property, plant and equipment	0	17,95,994		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-26,57,515	-18,32,308		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-26,57,515	-18,32,308		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	72,860		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	72,860		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	3,04,31,733	7,66,908		3,30,89,248
Property, plant and equipment at end of period	4,30,76,350	1,26,44,617	1,18,77,709	5,64,68,709

Disclosure of detailed information about property, plant and equipment [Table]

..(29)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8,76,082			
Acquisitions through business combinations, property, plant and equipment	17,95,994			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			26,57,515	18,32,308
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			26,57,515	18,32,308
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	81,390		0	8,530
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	81,390		0	8,530

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	25,90,686		26,57,515	18,23,778
Property, plant and equipment at end of period	2,33,79,461	2,07,88,775	1,33,92,359	1,07,34,844

Disclosure of detailed information about property, plant and equipment [Table]

..(30)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		18,00,000	56,19,734	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-34,74,372	-26,85,541	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-34,74,372	-26,85,541	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-16,74,372	29,34,193	
Property, plant and equipment at end of period	89,11,066	1,56,91,265	1,73,65,637	1,44,31,444

Disclosure of detailed information about property, plant and equipment [Table]

..(31)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	18,00,000	56,19,734		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				34,74,372
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				34,74,372
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	18,00,000	56,19,734		34,74,372
Property, plant and equipment at end of period	3,28,95,253	3,10,95,253	2,54,75,519	1,72,03,988

Disclosure of detailed information about property, plant and equipment [Table]

..(32)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			18,00,000	56,19,734
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	26,85,541		-34,74,372	-26,85,541
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	26,85,541		-34,74,372	-26,85,541
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	26,85,541		-16,74,372	29,34,193
Property, plant and equipment at end of period	1,37,29,616	1,10,44,075	1,56,91,265	1,73,65,637

Disclosure of detailed information about property, plant and equipment [Table]

..(33)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		18,00,000	56,19,734	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		18,00,000	56,19,734	
Property, plant and equipment at end of period	1,44,31,444	3,28,95,253	3,10,95,253	2,54,75,519

Disclosure of detailed information about property, plant and equipment [Table]

..(34)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
	Owned assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1,82,21,492
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	34,74,372	26,85,541		-22,04,816
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	34,74,372	26,85,541		-22,04,816
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	34,74,372	26,85,541		1,60,16,676
Property, plant and equipment at end of period	1,72,03,988	1,37,29,616	1,10,44,075	2,17,96,452

Disclosure of detailed information about property, plant and equipment [Table]

..(35)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned assets [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	17,30,975		1,82,21,492	17,30,975
Acquisitions through business combinations, property, plant and equipment	8,21,667		0	8,21,667
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-16,13,563			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-16,13,563			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,12,051		0	1,32,400
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1,12,051		0	1,32,400

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	8,27,028		1,82,21,492	24,20,242
Property, plant and equipment at end of period	57,79,776	49,52,748	3,22,31,980	1,40,10,488

Disclosure of detailed information about property, plant and equipment [Table]

..(36)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		22,04,816	16,13,563	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		22,04,816	16,13,563	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	20,349	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	20,349	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		22,04,816	15,93,214	
Property, plant and equipment at end of period	1,15,90,246	1,04,35,528	82,30,712	66,37,498

Disclosure of detailed information about property, plant and equipment [Table]

..(37)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	98,64,604	5,98,125		98,64,604
Acquisitions through business combinations, property, plant and equipment	0	47,719		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-39,88,365	-32,83,683		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-39,88,365	-32,83,683		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	14,374	0		16,34,360
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	14,374	0		16,34,360

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	58,61,865	-26,37,839		82,30,244
Property, plant and equipment at end of period	96,95,071	38,33,206	64,71,045	3,04,00,247

Disclosure of detailed information about property, plant and equipment [Table]

..(38)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5,98,125			
Acquisitions through business combinations, property, plant and equipment	47,719			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			39,88,365	32,83,683
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			39,88,365	32,83,683
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	89,82,540		16,19,986	89,82,540
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	89,82,540		16,19,986	89,82,540

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-83,36,696		23,68,379	-56,98,857
Property, plant and equipment at end of period	2,21,70,003	3,05,06,699	2,07,05,176	1,83,36,797

Disclosure of detailed information about property, plant and equipment [Table]

..(39)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	Leasehold improvements [Member]		
	Owned assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		15,00,129	0	
Acquisitions through business combinations, property, plant and equipment		0	57,46,969	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-54,08,423	-46,17,857	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-54,08,423	-46,17,857	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-39,08,294	11,29,112	
Property, plant and equipment at end of period	2,40,35,654	1,24,24,476	1,63,32,770	1,52,03,658

Disclosure of detailed information about property, plant and equipment [Table]

..(40)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15,00,129	0		
Acquisitions through business combinations, property, plant and equipment	0	57,46,969		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				54,08,423
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				54,08,423
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	15,00,129	57,46,969		54,08,423
Property, plant and equipment at end of period	5,99,87,269	5,84,87,140	5,27,40,171	4,75,62,793

Disclosure of detailed information about property, plant and equipment [Table]

..(41)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			16,87,24,224	0
Acquisitions through business combinations, property, plant and equipment			0	1,15,37,278
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	46,17,857		-51,40,549	-33,18,913
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	46,17,857		-51,40,549	-33,18,913
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	46,17,857		16,35,83,675	82,18,365
Property, plant and equipment at end of period	4,21,54,370	3,75,36,513	19,73,95,622	3,38,11,947

Disclosure of detailed information about property, plant and equipment [Table]

..(42)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		16,87,24,224	0	
Acquisitions through business combinations, property, plant and equipment		0	1,15,37,278	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		16,87,24,224	1,15,37,278	
Property, plant and equipment at end of period	2,55,93,582	21,78,78,087	4,91,53,863	3,76,16,585

Disclosure of detailed information about property, plant and equipment [Table]

..(43)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Electrical installations
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				16,87,24,224
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	51,40,549	33,18,913		-51,40,549
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	51,40,549	33,18,913		-51,40,549
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0

Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	51,40,549	33,18,913		16,35,83,675
Property, plant and equipment at end of period	2,04,82,465	1,53,41,916	1,20,23,003	19,73,95,622

Disclosure of detailed information about property, plant and equipment [Table]

..(44)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical installations		Electrical installations	Electrical installations
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		16,87,24,224	0
Acquisitions through business combinations, property, plant and equipment	1,15,37,278		0	1,15,37,278
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-33,18,913			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-33,18,913			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	82,18,365		16,87,24,224	1,15,37,278
Property, plant and equipment at end of period	3,38,11,947	2,55,93,582	21,78,78,087	4,91,53,863

Disclosure of detailed information about property, plant and equipment [Table]

..(45)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical installations	Electrical installations	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		51,40,549	33,18,913	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		51,40,549	33,18,913	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		51,40,549	33,18,913	
Property, plant and equipment at end of period	3,76,16,585	2,04,82,465	1,53,41,916	1,20,23,003

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property**Disclosure of detailed information about investment property [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Column 1			
	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
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Land	Land		Land
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Additions from subsequent expenditure recognised as Assets, investment property	0	0		0
Additions from acquisitions, investment property	0	0		0
Total additions other than through business combinations, investment property	0	0		0
Acquisitions through business combinations, investment property	0	0		0
Increase (decrease) through net exchange differences, investment property	0	0		0
Depreciation, investment property	0	0		
Impairment loss recognised in profit or loss, investment property	0	0		
Reversal of impairment loss recognised in profit or loss, investment property	0	0		
Transfer from (to) inventories and owner-occupied property, investment property	0	0		0
Transfer from investment property under construction or development, investment property	0	0		0
Disposals, investment property	0	0		0
Decrease through classified as held for sale, investment property	0	0		0
Increase (decrease) through other changes, investment property	0	0		0
Total increase (decrease) in investment property	0	0		0
Investment property at end of period	34,75,791	34,75,791	34,75,791	34,75,791

Disclosure of detailed information about investment property [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	Column 1			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [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
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Land		Land	Land
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Additions from subsequent expenditure recognised as Assets, investment property	0			
Additions from acquisitions, investment property	0			
Total additions other than through business combinations, investment property	0			
Acquisitions through business combinations, investment property	0			
Increase (decrease) through net exchange differences, investment property	0			
Depreciation, investment property			0	0
Impairment loss recognised in profit or loss, investment property			0	0
Reversal of impairment loss recognised in profit or loss, investment property			0	0
Transfer from (to) inventories and owner-occupied property, investment property	0		0	0
Transfer from investment property under construction or development, investment property	0		0	0
Disposals, investment property	0		0	0
Decrease through classified as held for sale, investment property	0		0	0
Increase (decrease) through other changes, investment property	0		0	0
Total increase (decrease) in investment property	0		0	0
Investment property at end of period	34,75,791	34,75,791	0	0

Disclosure of detailed information about investment property [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	Column 1
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2020
Disclosure of detailed information about investment property at cost [Abstract]	
Disclosure of detailed information about investment property [Line items]	
Reconciliation of changes in investment property [Abstract]	
Investment property at end of period	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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 detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	8,87,300	8,15,500		8,87,300
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-27,28,848	-25,04,983		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-18,41,548	-16,89,483		8,87,300
Other intangible assets at end of period	4,63,75,672	4,82,17,220	4,99,06,703	7,46,57,396

Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [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 detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	8,15,500			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			27,28,848	25,04,983
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	60,64,990		0	60,64,990
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	60,64,990		0	60,64,990
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-52,49,490		27,28,848	-35,60,007
Other intangible assets at end of period	7,37,70,096	7,90,19,586	2,82,81,724	2,55,52,876

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		8,87,300	8,15,500	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-27,28,848	-25,04,983	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-18,41,548	-16,89,483	
Other intangible assets at end of period	2,91,12,883	4,63,75,672	4,82,17,220	4,99,06,703

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization 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
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	8,87,300	8,15,500		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				27,28,848
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	60,64,990		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	60,64,990		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	8,87,300	-52,49,490		27,28,848
Other intangible assets at end of period	7,46,57,396	7,37,70,096	7,90,19,586	2,82,81,724

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [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 detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			99,000	8,15,500
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	25,04,983		-2,98,591	-89,216
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	60,64,990		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	60,64,990		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-35,60,007		-1,99,591	7,26,284
Other intangible assets at end of period	2,55,52,876	2,91,12,883	5,26,693	7,26,284

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		99,000	8,15,500	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	60,64,990	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	60,64,990	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		99,000	-52,49,490	
Other intangible assets at end of period	0	1,52,49,614	1,51,50,614	2,04,00,104

Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]			Other intangible assets [Member]
	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	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 detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				7,88,300
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	2,98,591	89,216		-24,30,257
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	60,64,990		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	60,64,990		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	2,98,591	-59,75,774		-16,41,957
Other intangible assets at end of period	1,47,22,921	1,44,24,330	2,04,00,104	4,58,48,979

Disclosure of detailed information about other intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	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 detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		7,88,300	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-24,15,767			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-24,15,767		7,88,300	0
Other intangible assets at end of period	4,74,90,936	4,99,06,703	5,94,07,782	5,86,19,482

Disclosure of detailed information about other intangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		24,30,257	24,15,767	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		24,30,257	24,15,767	
Other intangible assets at end of period	5,86,19,482	1,35,58,803	1,11,28,546	87,12,779

Disclosure of detailed information about other intangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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 detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Solar power plant	Solar power plant		Solar power plant
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	7,88,300	0		7,88,300
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-24,30,257	-24,15,767		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-16,41,957	-24,15,767		7,88,300
Other intangible assets at end of period	4,58,48,979	4,74,90,936	4,99,06,703	5,94,07,782

Disclosure of detailed information about other intangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [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 detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Solar power plant		Solar power plant	Solar power plant
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			24,30,257	24,15,767
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		24,30,257	24,15,767
Other intangible assets at end of period	5,86,19,482	5,86,19,482	1,35,58,803	1,11,28,546

Disclosure of detailed information about other intangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]	
Disclosure of detailed information about other intangible assets [Line items]	
Reconciliation of changes in other intangible assets [Abstract]	
Other intangible assets at end of period	87,12,779

Disclosure of additional information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	01/04/2021 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 about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight line method	straight line method	straight line method	straight line method
Useful lives or amortisation rates, other intangible assets	25	25	25	25
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	01/04/2021 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 about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight line method	straight line method	straight line method	straight line method
Useful lives or amortisation rates, other intangible assets	3	3	3	3
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	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 about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight line method	straight line method	straight line method	straight line method
Useful lives or amortisation rates, other intangible assets	25	25	25	25
Whether other intangible assets are stated at revalued amount	No	No	No	No

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments**Disclosure of financial instruments by type of interest rate [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Types of interest rates [Axis]	Interest rate types [Member]	
	31/03/2022	31/03/2021
Disclosure of financial instruments by type of interest rate [Abstract]		
Disclosure of financial instruments by type of interest rate [Line items]		
Financial liabilities	972,18,02,531	655,27,14,506

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	665,55,72,597	443,25,09,651	665,55,72,597	443,25,09,651
Financial assets, at fair value	665,55,72,597	443,25,09,651	665,55,72,597	443,25,09,651
Description of other financial assets at amortised cost class	Investments Trade receivables Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Loans Other financial assets	Investments Trade receivables Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Loans Other financial assets	Investments Trade receivables Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Loans Other financial assets	Investments Trade receivables Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Loans Other financial assets
Description of other financial assets at fair value class	Textual information (33) [See below]	Textual information (34) [See below]	Investments Trade receivables Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Loans Other financial assets	Investments Trade receivables Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Loans Other financial assets

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Corporate loans [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,77,61,107	110,23,94,376	80,42,13,515	122,52,17,753
Financial assets, at fair value	3,77,61,107	110,23,94,376	80,42,13,515	122,52,17,753

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	581,35,97,975	210,48,97,522	581,35,97,975	210,48,97,522
Financial assets, at fair value	581,35,97,975	210,48,97,522	581,35,97,975	210,48,97,522
Description of other financial assets at amortised cost class	Investments Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Other financial assets	Investments Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Other financial assets	Investments Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Other financial assets	Investments Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Other financial assets
Description of other financial assets at fair value class	Investments Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Other financial assets	Investments Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Other financial assets	Investments Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Other financial assets	Investments Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Other financial assets

Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	972,18,02,531	655,27,14,506	972,18,02,531	655,27,14,506
Financial liabilities, at fair value	972,18,02,531	655,27,14,506	972,18,02,531	655,27,14,506

Disclosure of financial liabilities [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	972,18,02,531	655,27,14,506	972,18,02,531	655,27,14,506
Financial liabilities, at fair value	972,18,02,531	655,27,14,506	972,18,02,531	655,27,14,506

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Financial liabilities	972,18,02,531	655,27,14,506
Financial liabilities, at fair value	972,18,02,531	655,27,14,506
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		
Financial liabilities	972,18,02,531	655,27,14,506

Textual information (33)

Description of other financial assets at fair value class

Investments Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Other financial assets
 Investments Trade receivables Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Loans Other
 financial assets

Textual information (34)

Description of other financial assets at fair value class

Investments Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Other financial assets
 Investments Trade receivables Other Financial assets Security Deposits Other Assets Cash and cash equivalents Other bank balances Loans Other
 financial assets

[400400] Notes - Non-current investments
Details of non-current investments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Column 1		Column 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 [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Investment In subsidiaries	Investment In subsidiaries	Investment In foreign subsidiaries	Investment In foreign subsidiaries
Non-current investments	33,84,17,121	33,85,17,111	0	0
Name of body corporate in whom investment has been made	Blue Rays Solar Private Limited Waaree Solar Energy Private Limited	Blue Rays Solar Private Limited Waaree Solar Energy Private Limited	Rasila International Pte. Ltd.	Rasila International Pte. Ltd.
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	subsidiaries	subsidiaries	Foreign Subsidiary	Foreign Subsidiary
Number of shares of non-current investment made in body corporate	[shares] 2,31,49,224	[shares] 2,31,49,223	[shares] 0	[shares] 0

Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Column 3		Column 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 [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investments in partnership firms	Investments in partnership firms
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Investment In associate	Investment In associate	Investment In Limited Liability Partnerships	Investment In Limited Liability Partnerships
Non-current investments	49,000	49,000	0	0
Name of body corporate in whom investment has been made	Shalibhadra Energies Private Limited Waasang Solar One Private Limited	Shalibhadra Energies Private Limited Waasang Solar One Private Limited	Saswata Solar LLP	Saswata Solar LLP
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	associate	associate	Limited Liability Partnerships	Limited Liability Partnerships
Number of shares of non-current investment made in body corporate	[shares] 4,900	[shares] 4,900		

Details of non-current investments [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Column 5	
	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 [Line items]		
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Investment In other companies	Investment In other companies
Non-current investments	10,00,00,000	10,00,00,000
Name of body corporate in whom investment has been made	Taxus Infrastructure and Power Projects Private Limited (Face value of ? 1000 each, unless otherwise stated)	Taxus Infrastructure and Power Projects Private Limited (Face value of ? 1000 each, unless otherwise stated)
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	other companies	other companies
Number of shares of non-current investment made in body corporate	[shares] 1,00,000	[shares] 1,00,000

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	22,00,03,121	22,00,03,121
Market value of quoted non-current investments	320,80,17,125	56,03,72,070
Aggregate amount of unquoted non-current investments	21,84,63,000	21,85,62,990
Aggregate provision for diminution in value of non-current investments	5,49,175	5,76,955

[400500] Notes - Current investments

Details of current investments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of current investments [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Investment in Mutual Funds	Investment in Mutual Funds
Current investments	132,59,49,113	3,35,93,200
Basis of valuation of current investments	Textual information (35) [See below]	Textual information (36) [See below]
Name of body corporate in whom investment has been made	Textual information (37) [See below]	1,882.205 (PY 2,642.205) Units of Rs. 1,000 each of HDFC Liquid Fund 5,78,340.395 (PY 5,78,340.395) Units of Rs. 10 each of HDFC Low Duration Fund

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	132,59,49,113	3,35,93,200
Market value of quoted current investments	132,59,49,113	3,35,93,200
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

Textual information (35)

Basis of valuation of current investments

The Company invests its surplus funds in various Equity and debt instruments . These comprise of mainly liquid schemes of mutual funds (liquid investments), Equity shares, Debentures and fixed deposits. This investments are susceptible to market price risk, mainly arising from changes in the interest rates or market yields which may impact the return and value of such investments. However due to the very short tenor of the underlying portfolio in the liquid schemes, these do not pose any significant price risk.

Textual information (36)

Basis of valuation of current investments

The Company invests its surplus funds in various Equity and debt instruments . These comprise of mainly liquid schemes of mutual funds (liquid investments), Equity shares, Debentures and fixed deposits. This investments are susceptible to market price risk, mainly arising from changes in the interest rates or market yields which may impact the return and value of such investments. However due to the very short tenor of the underlying portfolio in the liquid schemes, these do not pose any significant price risk.

Textual information (37)

Name of body corporate in whom investment has been made

0.21 (PY 2642.205) units of ₹ 1,000 each of HDFC liquid fund 543,065.400 (PY 5,78,340.395) units of ₹ 10 each of HDFC low duration fund 390188.080 (PY Nil) units of ₹ 1,000 each of SBI liquid fund - direct growth

[611600] Notes - Non-current asset held for sale and discontinued operations

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	654,09,12,091	80,52,69,118
Net cash flows from (used in) operating activities	654,09,12,091	80,52,69,118
Net cash flows from (used in) investing activities, continuing operations	-616,16,65,105	-150,98,56,712
Net cash flows from (used in) investing activities	-616,16,65,105	-150,98,56,712
Net cash flows from (used in) financing activities, continuing operations	76,43,90,512	75,67,39,896
Net cash flows from (used in) financing activities	76,43,90,512	75,67,39,896

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [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 equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 50,00,00,000	[shares] 50,00,00,000		[shares] 50,00,00,000
Value of shares authorised	500,00,00,000	500,00,00,000		500,00,00,000
Number of shares issued	[shares] 19,71,38,492	[shares] 19,71,38,492		[shares] 19,71,38,492
Value of shares issued	197,13,84,920	197,13,84,920		197,13,84,920
Number of shares subscribed and fully paid	[shares] 19,71,38,492	[shares] 19,71,38,492		[shares] 19,71,38,492
Value of shares subscribed and fully paid	197,13,84,920	197,13,84,920		197,13,84,920
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] 19,71,38,492	[shares] 19,71,38,492		[shares] 19,71,38,492
Total value of shares subscribed	197,13,84,920	197,13,84,920		197,13,84,920
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 19,71,38,492	[shares] 19,71,38,492		[shares] 19,71,38,492
Value of shares called	197,13,84,920	197,13,84,920		197,13,84,920
Value of shares paid-up	197,13,84,920	197,13,84,920		197,13,84,920
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 19,71,38,492	[shares] 19,71,38,492	[shares] 19,71,38,492	[shares] 19,71,38,492
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Decrease in equity share capital during period [Abstract]				
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	197,13,84,920	197,13,84,920	197,13,84,920	197,13,84,920
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund, principal	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Type of share			Equity

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 50,00,00,000	
Value of shares authorised	500,00,00,000	
Number of shares issued	[shares] 19,71,38,492	
Value of shares issued	197,13,84,920	
Number of shares subscribed and fully paid	[shares] 19,71,38,492	
Value of shares subscribed and fully paid	197,13,84,920	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 19,71,38,492	
Total value of shares subscribed	197,13,84,920	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 19,71,38,492	
Value of shares called	197,13,84,920	
Value of shares paid-up	197,13,84,920	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Decrease in number of shares during period [Abstract]		
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 19,71,38,492	[shares] 19,71,38,492
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Decrease in equity share capital during period [Abstract]		
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	197,13,84,920	197,13,84,920
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	Name of shareholder [Member]		Name of shareholder [Member]	
Name of shareholder [Axis]	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share			Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share			Equity	Equity
Permanent account number of shareholder			AFJPD2108N	AFJPD2108N
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 16,72,58,117	[shares] 16,26,30,972	[shares] 16,72,58,117	[shares] 16,26,30,972
Percentage of shareholding in company			84.84%	82.50%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	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
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	WAAREE SUSTAINABLE FINANCE PRIVATE LIMITED	WAAREE SUSTAINABLE FINANCE PRIVATE LIMITED	Bindiya K. Doshi	Bindiya K. Doshi
CIN of shareholder	U65100MH1994PTC076496	U65100MH1994PTC076496		
Permanent account number of shareholder	AAACM6110C	AAACM6110C	ABCPD2186R	ABCPD2186R
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 5,78,26,867	[shares] 5,78,26,867	[shares] 1,92,81,212	[shares] 1,97,07,174
Percentage of shareholding in company	29.33%	29.33%	9.78%	10.00%

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	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
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Binita H.Doshi	Binita H.Doshi	Neepa V Doshi	Neepa V Doshi
Permanent account number of shareholder	AAEPD0875C	AAEPD0875C	ABCPD2187Q	ABCPD2187Q
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,53,31,944	[shares] 1,55,87,006	[shares] 1,49,50,839	[shares] 1,51,89,901
Percentage of shareholding in company	7.78%	7.91%	7.58%	7.71%

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 5 [Member]		Shareholder 6 [Member]	
Name of shareholder [Axis]	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
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Hitesh C. Doshi	Hitesh C. Doshi	Viren C. Doshi	Viren C. Doshi
Permanent account number of shareholder	AABPD0625P	AABPD0625P	AABPD0626Q	AABPD0626Q
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,41,04,082	[shares] 1,40,43,144	[shares] 1,09,54,007	[shares] 1,08,93,069
Percentage of shareholding in company	7.15%	7.12%	5.56%	5.53%

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		
	Shareholder 7 [Member]		Shareholder 8 [Member]
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Type of share	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]			
Disclosure of shareholding more than five per cent in company [LineItems]			
Type of share	Equity	Equity	Equity
Name of shareholder	Kirit C Doshi	Kirit C Doshi	Pankaj Chimanlal Doshi
Permanent account number of shareholder	AFJPD2108N	AFJPD2108N	AACPD8490P
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,01,92,782	[shares] 1,01,31,844	[shares] 2,46,16,384
Percentage of shareholding in company	5.17%	5.14%	12.49%

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

[400300] Notes - Borrowings

Details of bonds or debentures [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Details of bonds or debentures [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Fully convertible
Holder of bond or debenture	Intercorporate	Intercorporate
Nominal value per bond or debenture	[pure] 1,000	[pure] 1,000
Number of bonds or debentures	[pure] 1,00,000	[pure] 1,00,000
Amount of bonds or debentures issued during period	10,00,00,000	10,00,00,000

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]		Bonds/debentures [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	155,98,36,019	75,53,50,154	0	49,27,79,767
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Debentures [Member]		Non-convertible debentures others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2022	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 [Line items]				
Borrowings	0	49,27,79,767	0	49,27,79,767
Nature of security [Abstract]				
Nature of security			Textual information (38) [See below]	Textual information (39) [See below]
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Term loans [Member]		Term loans from others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	155,73,42,257	25,73,38,834	155,73,42,257	25,73,38,834
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Rupee term loans from others [Member]		Other loans and advances [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	155,73,42,257	25,73,38,834	24,93,762	52,31,553
Nature of security [Abstract]				
Nature of security	Textual information (40) [See below]	Textual information (41) [See below]		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
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 INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Other loans and advances, others [Member]		Borrowings [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	24,93,762	52,31,553	114,80,61,605	89,61,31,231
Nature of security [Abstract]				
Nature of security	Textual information (42) [See below]	Textual information (43) [See below]		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
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]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Working capital loans from banks [Member]		Loans repayable on demand [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	78,75,35,804	37,04,70,357	36,05,25,801	52,56,60,874
Nature of security [Abstract]				
Nature of security	Current maturities of long term debt (refer note 20)	Current maturities of long term debt (refer note 20)		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
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]

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
	Loans repayable on demand from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	36,05,25,801	52,56,60,874
Nature of security [Abstract]		
Nature of security	Textual information (44) [See below]	Textual information (45) [See below]
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

Textual information (38)

Nature of security

"13.90% Secured, Unlisted, Senior, Redeemable 350 Nos of Non-Convertible Debentures of face value Rs.1 million each aggregating to Rs.350 million (PY Rs. Nil million), secured by way of: (i) First ranking pledge over the 51% shares of the Company held by Promoter group in terms of Pledge Agreement; (ii) First ranking charge and hypothecation over proceeds from sale of Waneep Solar Private Limited's stake and Nagari Project; (iii) First ranking charge and hypothecation over the Company's Designated Account and all amounts standing to the same, whether now or in the future, other than the DSR amount; (iv) First ranking pledge over 100% sharers of the Waaree Renewables Private Limited (WRPL) held by promoters; (v) Corporate Guarantee from WRPL; (vi) First and exclusive charge overall fixed assets & current assets of WRPL, including the WRPL Designated Account. (vii) First ranking and exclusive charge on the DSR Amount; (viii) Residual charge on all the fixed and current assets of the Company; (ix) Demand Promissory Note and Letter of Continuity from the Company; and (x) Personal Guarantees provided by the Promoters in favour of the Debenture Trustee. The Debentures are redeemable in 3 quarterly installments starting November 1, 2021."

Textual information (39)

Nature of security

"13.90% Secured, Unlisted, Senior, Redeemable 350 Nos of Non-Convertible Debentures of face value Rs.1 million each aggregating to Rs.350 million (PY Rs. Nil million), secured by way of: (i) First ranking pledge over the 51% shares of the Company held by Promoter group in terms of Pledge Agreement; (ii) First ranking charge and hypothecation over proceeds from sale of Waneep Solar Private Limited's stake and Nagari Project; (iii) First ranking charge and hypothecation over the Company's Designated Account and all amounts standing to the same, whether now or in the future, other than the DSR amount; (iv) First ranking pledge over 100% sharers of the Waaree Renewables Private Limited (WRPL) held by promoters; (v) Corporate Guarantee from WRPL; (vi) First and exclusive charge overall fixed assets & current assets of WRPL, including the WRPL Designated Account. (vii) First ranking and exclusive charge on the DSR Amount; (viii) Residual charge on all the fixed and current assets of the Company; (ix) Demand Promissory Note and Letter of Continuity from the Company; and (x) Personal Guarantees provided by the Promoters in favour of the Debenture Trustee. The Debentures are redeemable in 3 quarterly installments starting November 1, 2021."

Textual information (40)

Nature of security

Term Loan from Indian Renewable Energy Development Agency Limited (IREDA) amounting to Rs.514.65 millions was availed in FY 2018-19. The loan was to be repaid in 20 quarterly instalments starting from September 30, 2019 and carries average interest rate of 10.82% per annum for the FY 2019-20. The current outstanding of loan as on March 31, 2020 is Rs.436.73 million (PY Rs.514.65 millions). The term loan is primarily secured by hypothecation of all Movable Assets (Plant and Machinery) of 1 GW Solar PV Module Manufacturing plant at Village-Tumb, Tal-Umbergaon, Dist-Valsad, Gujarat and second charge on existing movable and immovable assets of the company. The loan is also collaterally secured by lien on fixed deposit of Rs.78.00 million (PY Rs.78.00 millions) and personal guarantee by one of the Director and his relative.

Textual information (41)

Nature of security

Term Loan from Indian Renewable Energy Development Agency Limited (IREDA) amounting to Rs.514.65 millions was availed in FY 2018-19. The loan was to be repaid in 20 quarterly instalments starting from September 30, 2019 and carries average interest rate of 10.82% per annum for the FY 2019-20. The current outstanding of loan as on March 31, 2020 is Rs.436.73 million (PY Rs.514.65 millions). The term loan is primarily secured by hypothecation of all Movable Assets (Plant and Machinery) of 1 GW Solar PV Module Manufacturing plant at Village-Tumb, Tal-Umbergaon, Dist-Valsad, Gujarat and second charge on existing movable and immovable assets of the company. The loan is also collaterally secured by lien on fixed deposit of Rs.78.00 million (PY Rs.78.00 millions) and personal guarantee by one of the Director and his relative.

Textual information (42)

Nature of security

Hire purchase loan from banks amounting to Rs. 6.48 millions (PY Rs. 7.51 millions) which is secured by hypothecation of Vehicle financed. The said loan is repayable monthly in 36 to 60 equal instalments @ interest rate of 9.31 % p.a to 9.61 % p.a.

Textual information (43)

Nature of security

Hire purchase loan from banks amounting to Rs. 6.48 millions (PY Rs. 7.51 millions) which is secured by hypothecation of Vehicle financed. The said loan is repayable monthly in 36 to 60 equal instalments @ interest rate of 9.31 % p.a to 9.61 % p.a.

Textual information (44)

Nature of security

Working capital loan from Banks includes Cash credit facility under consortium banking arrangement from State Bank of India (Lead Bank), Bank of Maharashtra and Indusind Bank amounting to Rs.525.66 millions (PY Rs.173.39 millions) is secured against: i) Hypothecation of the entire current assets of the Company. ii) Collaterally secured by mortgage of factory land & building & hypothecation of plant & machinery of the Company situated at plot no 231-236, SEZ, Surat. iii)The said facility is also secured by corporate guarantee of Mahavir Thermoequip Pvt. Ltd and mortgage of personal property of relative of directors and personal guarantee of two directors of the Company. Cash credit facility carries interest rate : (a) State Bank of India - 6 Months MCLR + 2.75 % (b) Bank of Maharashtra - 1 year MCLR + 2.50 % (c) Indusind Bank Ltd - 1 year MCLR + 1.30%.

Textual information (45)

Nature of security

Working capital loan from Banks includes Cash credit facility under consortium banking arrangement from State Bank of India (Lead Bank), Bank of Maharashtra and Indusind Bank amounting to Rs.525.66 millions (PY Rs.173.39 millions) is secured against: i) Hypothecation of the entire current assets of the Company. ii) Collaterally secured by mortgage of factory land & building & hypothecation of plant & machinery of the Company situated at plot no 231-236, SEZ, Surat. iii)The said facility is also secured by corporate guarantee of Mahavir Thermoequip Pvt. Ltd and mortgage of personal property of relative of directors and personal guarantee of two directors of the Company. Cash credit facility carries interest rate : (a) State Bank of India - 6 Months MCLR + 2.75 % (b) Bank of Maharashtra - 1 year MCLR + 2.50 % (c) Indusind Bank Ltd - 1 year MCLR + 1.30%.

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [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
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	4,53,37,465	5,09,04,886		4,53,37,465
Deferred tax liabilities	15,95,980	7,11,454		15,95,980
Net deferred tax liability (assets)	-4,37,41,485	-5,01,93,432	-1,43,30,180	-4,37,41,485
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-4,53,37,465	-5,09,04,886		-4,53,37,465
Net deferred tax liabilities	15,95,980	7,11,454		15,95,980
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	64,51,947	-3,58,63,252		64,51,947
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	64,51,947	-3,58,63,252		64,51,947
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Aggregated income tax relating to components of other comprehensive income	0	0		0
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0		0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0		0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0		0
Total increase (decrease) in deferred tax liability (assets)	64,51,947	-3,58,63,252		64,51,947
Deferred tax liability (assets) at end of period	-4,37,41,485	-5,01,93,432	-1,43,30,180	-4,37,41,485
Description of other temporary differences	Textual information (46) [See below]	Textual information (47) [See below]		Textual information (48) [See below]

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Depreciation amortisation impairment [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
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	5,09,04,886		1,51,70,476	2,51,68,733
Deferred tax liabilities	7,11,454		0	0
Net deferred tax liability (assets)	-5,01,93,432	-1,43,30,180	-1,51,70,476	-2,51,68,733
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-5,09,04,886		-1,51,70,476	-2,51,68,733
Net deferred tax liabilities	7,11,454		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-3,58,63,252		99,98,257	-3,06,78,647
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-3,58,63,252		99,98,257	-3,06,78,647
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Aggregated income tax relating to components of other comprehensive income	0		0	0
Increase (decrease) through business combinations, deferred tax liability (assets)	0		0	0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0		0	0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		0	0
Total increase (decrease) in deferred tax liability (assets)	-3,58,63,252		99,98,257	-3,06,78,647
Deferred tax liability (assets) at end of period	-5,01,93,432	-1,43,30,180	-1,51,70,476	-2,51,68,733
Description of other temporary differences	Textual information (49) [See below]			

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Depreciation amortisation impairment [Member]	Other temporary differences [Member]			
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Deferred tax relating to items credited (charged) directly to equity			0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]					
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]					
Deferred tax assets and liabilities [Abstract]					
Deferred tax assets			3,01,66,989	2,57,36,153	
Deferred tax liabilities			15,95,980	7,11,454	
Net deferred tax liability (assets)	55,09,914		-2,85,71,009	-2,50,24,699	-1,98,40,094
Net deferred tax assets and liabilities [Abstract]					
Net deferred tax assets			-3,01,66,989	-2,57,36,153	
Net deferred tax liabilities			15,95,980	7,11,454	
Deferred tax expense (income) [Abstract]					
Deferred tax expense (income)					
Deferred tax expense (income) recognised in profit or loss			-35,46,310	-51,84,605	
Reconciliation of changes in deferred tax liability (assets) [Abstract]					
Changes in deferred tax liability (assets) [Abstract]					
Deferred tax expense (income) recognised in profit or loss			-35,46,310	-51,84,605	
Deferred tax relating to items credited (charged) directly to equity			0	0	
Aggregated income tax relating to components of other comprehensive income			0	0	
Increase (decrease) through business combinations, deferred tax liability (assets)			0	0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)			0	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)			0	0	
Total increase (decrease) in deferred tax liability (assets)			-35,46,310	-51,84,605	
Deferred tax liability (assets) at end of period	55,09,914		-2,85,71,009	-2,50,24,699	-1,98,40,094
Description of other temporary differences			Textual information (50) [See below]	Textual information (51) [See below]	

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]			Other temporary differences 2 [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
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	0		23,23,849
Deferred tax liabilities	15,95,980	7,11,454		0
Net deferred tax liability (assets)	15,95,980	7,11,454	0	-23,23,849
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	0		-23,23,849
Net deferred tax liabilities	15,95,980	7,11,454		0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	8,84,526	7,11,454		26,49,631
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	8,84,526	7,11,454		26,49,631
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Aggregated income tax relating to components of other comprehensive income	0	0		0
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0		0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0		0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0		0
Total increase (decrease) in deferred tax liability (assets)	8,84,526	7,11,454		26,49,631
Deferred tax liability (assets) at end of period	15,95,980	7,11,454	0	-23,23,849
Description of other temporary differences	Expenditure allowed in income tax over expenditure debited to profit and loss account.	Expenditure allowed in income tax over expenditure debited to profit and loss account.		Provision for doubtful debts/advances

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 2 [Member]		Other temporary differences 3 [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
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	49,73,480		2,38,10,123	1,64,28,488
Deferred tax liabilities	0		0	0
Net deferred tax liability (assets)	-49,73,480	-16,31,771	-2,38,10,123	-1,64,28,488
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-49,73,480		-2,38,10,123	-1,64,28,488
Net deferred tax liabilities	0		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-33,41,709		-73,81,635	-43,47,488
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-33,41,709		-73,81,635	-43,47,488
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Aggregated income tax relating to components of other comprehensive income	0		0	0
Increase (decrease) through business combinations, deferred tax liability (assets)	0		0	0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0		0	0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		0	0
Total increase (decrease) in deferred tax liability (assets)	-33,41,709		-73,81,635	-43,47,488
Deferred tax liability (assets) at end of period	-49,73,480	-16,31,771	-2,38,10,123	-1,64,28,488
Description of other temporary differences	Provision for doubtful debts/advances		Allowance for expected credit loss	Allowance for expected credit loss

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 3 [Member]	Other temporary differences 4 [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Deferred tax relating to items credited (charged) directly to equity		0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		40,33,017	39,10,381	
Deferred tax liabilities		0	0	
Net deferred tax liability (assets)	-1,20,81,000	-40,33,017	-39,10,381	-45,42,845
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		-40,33,017	-39,10,381	
Net deferred tax liabilities		0	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-1,22,636	6,32,464	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		-1,22,636	6,32,464	
Deferred tax relating to items credited (charged) directly to equity		0	0	
Aggregated income tax relating to components of other comprehensive income		0	0	
Increase (decrease) through business combinations, deferred tax liability (assets)		0	0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)		0	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)		0	0	
Total increase (decrease) in deferred tax liability (assets)		-1,22,636	6,32,464	
Deferred tax liability (assets) at end of period	-1,20,81,000	-40,33,017	-39,10,381	-45,42,845
Description of other temporary differences		Provision for employee benefits	Provision for employee benefits	

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 5 [Member]			Other temporary differences 6 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	4,23,804		0
Deferred tax liabilities	0	0		0
Net deferred tax liability (assets)	0	-4,23,804	-6,54,809	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	-4,23,804		0
Net deferred tax liabilities	0	0		0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	4,23,804	2,31,005		9,29,669
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	4,23,804	2,31,005		9,29,669
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Aggregated income tax relating to components of other comprehensive income	0	0		0
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0		0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0		0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0		0
Total increase (decrease) in deferred tax liability (assets)	4,23,804	2,31,005		9,29,669
Deferred tax liability (assets) at end of period	0	-4,23,804	-6,54,809	0
Description of other temporary differences	Disallowance due to non deduction of TDS	Disallowance due to non deduction of TDS		Expenditure allowed in income tax below expenditure debited to Profit and Loss Account.

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 6 [Member]
	31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Net deferred tax liability (assets)	-9,29,669
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	-9,29,669

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Current tax expense (income)	28,25,00,000	20,77,00,000	
Adjustments for current tax of prior periods	30,40,454	88,35,394	
Total current tax expense (income) and adjustments for current tax of prior periods	28,55,40,454	21,65,35,394	
Total tax expense (income)	28,55,40,454	21,65,35,394	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Deferred tax relating to items credited (charged) directly to equity	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	4,53,37,465	5,09,04,886	
Deferred tax liabilities	15,95,980	7,11,454	
Net deferred tax liability (assets)	-4,37,41,485	-5,01,93,432	-1,43,30,180
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax assets	-4,53,37,465	-5,09,04,886	
Net deferred tax liabilities	15,95,980	7,11,454	
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	64,51,947	-3,58,63,252	
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	64,51,947	-3,58,63,252	
Deferred tax relating to items credited (charged) directly to equity	0	0	
Aggregated income tax relating to components of other comprehensive income	0	0	
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0	
Total increase (decrease) in deferred tax liability (assets)	64,51,947	-3,58,63,252	
Deferred tax liability (assets) at end of period	-4,37,41,485	-5,01,93,432	-1,43,30,180
Description of other temporary differences	Textual information (52) [See below]	Textual information (53) [See below]	
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Other tax effects for reconciliation between accounting profit and tax expense (income)	28,55,40,454	21,65,35,394	
Total tax expense (income)	28,55,40,454	21,65,35,394	

Textual information (46)

Description of other temporary differences

Provision for doubtful debts/ advances Allowance for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits Expenditure allowed in income tax over expenditure debited to profit and loss account.

Textual information (47)

Description of other temporary differences

Provision for doubtful debts/ advances Allowance for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits Expenditure allowed in income tax over expenditure debited to profit and loss account.

Textual information (48)

Description of other temporary differences

Provision for doubtful debts/ advances Allowance for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits Expenditure allowed in income tax over expenditure debited to profit and loss account.

Textual information (49)

Description of other temporary differences

Provision for doubtful debts/ advances Allowance for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits Expenditure allowed in income tax over expenditure debited to profit and loss account.

Textual information (50)

Description of other temporary differences

Provision for doubtful debts/ advances Allowance for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits Expenditure allowed in income tax over expenditure debited to profit and loss account.

Textual information (51)

Description of other temporary differences

Provision for doubtful debts/ advances Allowance for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits Expenditure allowed in income tax over expenditure debited to profit and loss account.

Textual information (52)

Description of other temporary differences

Provision for doubtful debts/ advances Allowance for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits Expenditure allowed in income tax over expenditure debited to profit and loss account.

Textual information (53)

Description of other temporary differences

Provision for doubtful debts/ advances Allowance for expected credit loss Disallowance due to non deduction of TDS Provision for employee benefits Expenditure allowed in income tax over expenditure debited to profit and loss account.

[611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	Column 1		Column 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
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	65,37,270	1,54,17,114	0	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Accrued Interest	Accrued Interest	Foreign currency forward and option contracts	Foreign currency forward and option contracts
Other current financial assets others	65,37,270	1,54,17,114	0	0

Other current financial assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	Column 3		Column 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
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	23,931	15,204	15,96,80,098	15,51,31,721
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Escrow account balances #	Escrow account balances #	Other Receivables	Other Receivables
Other current financial assets others	23,931	15,204	15,96,80,098	15,51,31,721

Other current financial assets others [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	Column 5		Column 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
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	0	1,05,66,580	1,18,57,043
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Export Incentive Receivable	Export Incentive Receivable	Government Grant Receivable	Government Grant Receivable
Other current financial assets others	0	0	1,05,66,580	1,18,57,043

Other current financial assets others [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	Column 7	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	26,07,37,552	4,95,39,089
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Refund Receivable from Government Authorities	Refund Receivable from Government Authorities
Other current financial assets others	26,07,37,552	4,95,39,089

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	Column 1		Column 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
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	8,60,70,878	5,65,22,319	0	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid Expenses	Prepaid Expenses	Deferred portion of financial asset carried at amortized cost	Deferred portion of financial asset carried at amortized cost
Other current assets, others	8,60,70,878	5,65,22,319	0	0

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	Column 3		Column 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
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	51,34,34,520	40,01,04,479	1,22,27,663	11,20,991
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balances with government authorities	Balances with government authorities	Others	Others
Other current assets, others	51,34,34,520	40,01,04,479	1,22,27,663	11,20,991

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans [Member]		Loans to related parties [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	3,77,61,107	110,23,94,376	1,10,901	106,04,28,347
Allowance for bad and doubtful loans	0	0	0	0
Total loans	3,77,61,107	110,23,94,376	1,10,901	106,04,28,347
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans given other related parties [Member]		Other loans [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 notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	1,10,901	106,04,28,347	3,76,50,206	4,19,66,029
Allowance for bad and doubtful loans	0	0	0	0
Total loans	1,10,901	106,04,28,347	3,76,50,206	4,19,66,029
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Other loans, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	3,76,50,206	4,19,66,029
Allowance for bad and doubtful loans	0	0
Total loans	3,76,50,206	4,19,66,029
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	2,03,93,452	2,39,29,795
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	"Deferred portion of financial assets carried at amortized cost "	"Deferred portion of financial assets carried at amortized cost "
Other non-current assets, others	2,03,93,452	2,39,29,795

Other non-current financial liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current financial liabilities others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	42,69,74,486	44,36,98,539
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liabilities	Lease liabilities
Other non-current financial liabilities, others	42,69,74,486	44,36,98,539

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	97,94,971	97,94,971
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Deffered Government Grant	Deffered Government Grant
Other current liabilities, others	97,94,971	97,94,971

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [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]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	536,45,81,380	367,52,45,849	474,16,95,133	240,49,51,103
Goods in transit	0	0	0	0
Mode of valuation	Valued at Lower of Cost or Net Realisable Value	Valued at Lower of Cost or Net Realisable Value	Valued at Lower of Cost or Net Realisable Value	Valued at Lower of Cost or Net Realisable Value

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2021 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]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	17,59,36,562	23,69,11,275	38,84,51,073	100,49,99,091
Mode of valuation	Valued at Lower of Cost or Net Realisable Value	Valued at Lower of Cost or Net Realisable Value	Valued at Lower of Cost or Net Realisable Value	Valued at Lower of Cost or Net Realisable Value

Classification of inventories [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stock-in-trade [Member]		Other inventories [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]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	5,24,03,500	2,31,40,470	60,95,112	52,43,911
Mode of valuation	Valued at Lower of Cost or Net Realisable Value	Valued at Lower of Cost or Net Realisable Value	Valued at Lower of Cost or Net Realisable Value	Valued at Lower of Cost or Net Realisable Value
Nature of other inventories			Packing Materials	Packing Materials

Classification of inventories [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Other inventories, others [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]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	60,95,112	52,43,911
Mode of valuation	Valued at Lower of Cost or Net Realisable Value	Valued at Lower of Cost or Net Realisable Value
Nature of other inventories	Packing Materials	Packing Materials

Other non-current liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current liabilities others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	40,96,364	1,38,91,374
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Deffered Government Grant	Deffered Government Grant
Other non-current liabilities others	40,96,364	1,38,91,374

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	Column 1		Column 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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	7,62,78,710	5,93,29,614	13,22,481	4,75,74,629
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease liabilities	Lease liabilities	Other Payables	Other Payables
Other current financial liabilities, others	7,62,78,710	5,93,29,614	13,22,481	4,75,74,629

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	Column 3		Column 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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	80,93,88,352	88,09,100	4,63,84,875	3,43,64,491
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payables for capital goods	Payables for capital goods	Salaries and incentives payable	Salaries and incentives payable
Other current financial liabilities, others	80,93,88,352	88,09,100	4,63,84,875	3,43,64,491

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	Column 1		Column 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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	5,40,46,988	4,76,50,565	35,53,35,466	33,04,38,822
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security Deposits	Security Deposits	Fixed Deposits	Fixed Deposits
Other non-current financial assets, others	5,40,46,988	4,76,50,565	35,53,35,466	33,04,38,822

Other non-current financial assets, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	Column 3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	51,63,297	1,45,09,811
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Accrued Interest on Fixed Deposits	Accrued Interest on Fixed Deposits
Other non-current financial assets, others	51,63,297	1,45,09,811

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Advances [Member]		Capital advances [Member]	
	Classification of advances [Axis]		Classification of assets based on security [Axis]	
	Unsecured considered good [Member]	Unsecured considered good [Member]	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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	67,89,54,429	92,33,27,161	66,54,94,640	89,75,45,025
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Other Advances [Member]		Advance tax [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	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
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,34,59,789	2,57,82,136	1,34,59,789	2,57,82,136
Nature of other advance	Advance Tax & TDS (Net of Provisions)	Advance Tax & TDS (Net of Provisions)	Advance Tax & TDS (Net of Provisions)	Advance Tax & TDS (Net of Provisions)
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of advances [Axis]	Other advance taxes [Member]		Advances [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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,34,59,789	2,57,82,136	89,88,85,387	20,54,10,816
Nature of other advance	Advance Tax & TDS (Net of Provisions)	Advance Tax & TDS (Net of Provisions)		
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	89,88,85,387	20,54,10,816
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]			Non-current [Member]
	31/03/2022	31/03/2021	31/03/2020	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	2,08,584	1,072		0
Provision leave encashment	1,58,15,801	2,13,99,502		1,46,27,989
Total provisions for employee benefits	1,60,24,385	2,14,00,574		1,46,27,989
CSR expenditure provision	0	0		0
Other provisions	41,20,31,142	30,40,03,139	23,68,29,937	41,20,31,142
Total provisions	42,80,55,527	32,54,03,713		42,66,59,131

Disclosure of breakup of provisions [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]	Current [Member]	
	31/03/2021	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 [Line items]			
Provisions [Abstract]			
Provisions for employee benefits [Abstract]			
Provision gratuity	0	2,08,584	1,072
Provision leave encashment	1,97,57,772	11,87,812	16,41,730
Total provisions for employee benefits	1,97,57,772	13,96,396	16,42,802
CSR expenditure provision	0	0	0
Other provisions	30,40,03,139		
Total provisions	32,37,60,911	13,96,396	16,42,802

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	4,48,45,883	5,16,59,197	4,48,45,883	5,16,59,197
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	4,48,45,883	5,16,59,197	4,48,45,883	5,16,59,197
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Secured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	85,39,72,379	123,88,33,859	6,00,71,184	6,00,71,184
Allowance for bad and doubtful debts	9,46,04,747	6,52,75,303	0	0
Total trade receivables	75,93,67,632	117,35,58,556	6,00,71,184	6,00,71,184
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
	Unsecured considered good [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	79,39,01,195	117,87,62,675
Allowance for bad and doubtful debts	9,46,04,747	6,52,75,303
Total trade receivables	69,92,96,448	111,34,87,372
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Trade receivables due by others	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	41,45,45,751	39,25,99,198
Advances, non-current	67,89,54,429	92,33,27,161
Total other non-current assets	69,93,47,881	94,72,56,956
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	91,42,92,341	6,50,41,000
Other balances with banks	34,37,17,586	4,94,07,995
Total balance with banks	125,80,09,927	11,44,48,995
Cash on hand	1,45,609	69,043
Total cash and cash equivalents	125,81,55,536	11,45,18,038
Bank balance other than cash and cash equivalents	198,26,10,013	92,55,31,683
Total cash and bank balances	324,07,65,549	104,00,49,721
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Security deposits	1,03,72,998	1,57,79,686
Total other current financial assets	44,79,18,429	24,77,39,857
Advances, current	89,88,85,387	20,54,10,816
Total other current assets	151,06,18,448	66,31,58,605
Total other non-current financial liabilities	42,69,74,486	44,36,98,539
Nature of other provisions	Provision for warranty	Provision for warranty
Total other non-current liabilities	40,96,364	1,38,91,374
Interest accrued on borrowings	1,14,90,325	1,71,56,635
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	94,48,64,743	16,72,34,469
Advance received from customers	584,42,76,684	51,42,00,678
Total other advance	584,42,76,684	51,42,00,678
Security deposits refundable, current	9,44,000	3,54,000
Total deposits refundable current	9,44,000	3,54,000
Taxes payable other tax	3,67,93,673	3,19,59,826
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	3,67,93,673	3,19,59,826
Total other current liabilities	589,18,09,328	55,63,09,475

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (54) [See below]	Textual information (55) [See below]

Textual information (54)

Disclosure of revenue [Text Block]

III. Revenue Recognition
A. Sale of Goods
The Company recognises revenue when control over the promised goods or services is transferred to the customer at an amount that reflects the consideration to which The Company expects to be entitled in exchange for those goods or services.
The Company has generally concluded that it is the principal in its revenue arrangements as it typically controls the goods or services before transferring them to the customer.
Revenue is adjusted for variable consideration such as discounts, rebates, refunds, credits, price concessions, incentives, or other similar items in a contract when they are highly probable to be provided. The amount of revenue excludes any amount collected on behalf of third parties.
The Company recognises revenue generally at the point in time when the products are delivered to customer or when it is delivered to a carrier for export sale, which is when the control over product is transferred to the customer. In contracts where freight is arranged by The Company and recovered from the customers, the same is treated as a separate performance obligation and revenue is recognised when such freight services are rendered.
In revenue arrangements with multiple performance obligations, The Company accounts for individual products and services separately if they are distinct – i.e. if a product or service is separately identifiable from other items in the arrangement and if a customer can benefit from it. The consideration is allocated between separate products and services in the arrangement based on their stand-alone selling prices. Revenue from sale of by products are included in revenue.
B. Construction contracts
When the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured based on the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs, except where this would not be representative of the stage of completion. Variations in contract work, claims and incentives payments are included to the extent that the amount can be measured reliably and its receipt is considered probable.
When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract cost incurred that it is probable will be recoverable. Contract costs are recognised as an expense in the period in which they are incurred.
When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.
C. Sale of Electricity
Revenue from contracts with customers is recognised when control of the goods (power) or services is transferred to the customer at an amount that reflects the consideration to which The Company expects to be entitled in exchange for transferring promised goods or services having regard to the terms of the Power Purchase Agreements, relevant tariff regulations and the tariff orders by the regulator, as applicable, and contracts for services.

Textual information (55)

Disclosure of revenue [Text Block]

Revenue
Revenue is measured at the fair value of consideration received or receivable. Revenue from power generation business is accounted on the basis of billings to the power off takers and includes unbilled revenue accrued upto the end of accounting year. Power off takers are billed as per tariff rate, agreed in purchase power agreement. Operating or service revenue is recognised in the period in which services are rendered by the Company.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of net defined benefit liability (assets) [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Net defined benefit liability (assets) [Member]			Present value of defined benefit obligation [Member]
Defined benefit plans categories [Axis]	Column 1			Column 1
	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 net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity Plan	Gratuity Plan		Gratuity Plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	53,49,991	59,39,963		53,49,991
Interest expense (income), net defined benefit liability (assets)	40,36,226	31,62,116		19,26,531
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	3,58,196	2,95,676		
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	10,35,093	2,61,810		10,35,093
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	14,53,703	0		14,53,703
Total loss (gain) on remeasurement, net defined benefit liability (assets)	28,46,992	5,57,486		24,88,796
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	-7,56,153	-1,01,82,537		
Total contributions to plan, net defined benefit liability (assets)	-7,56,153	-1,01,82,537		
Increase (decrease) through other changes, net defined benefit liability (assets)	-49,45,152	-53,26,971		-35,08,857
Total increase (decrease) in net defined benefit liability (assets)	23,50,226	1,34,00,159		12,78,869
Net defined benefit liability (assets) at end of period	5,96,38,712	5,72,88,486	4,38,88,327	2,99,23,648

Disclosure of net defined benefit liability (assets) [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Net defined benefit liability (assets) [Axis]	Column 1		Column 1	
Defined benefit plans categories [Axis]	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 net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity Plan		Gratuity Plan	Gratuity Plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	59,39,963			
Interest expense (income), net defined benefit liability (assets)	16,44,514		21,09,695	15,17,602
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)			3,58,196	2,95,676
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	2,61,810			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	0			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	2,61,810		3,58,196	2,95,676
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)			-7,56,153	-1,01,82,537
Total contributions to plan, net defined benefit liability (assets)			-7,56,153	-1,01,82,537
Increase (decrease) through other changes, net defined benefit liability (assets)	-30,33,404		-14,36,295	-22,93,567
Total increase (decrease) in net defined benefit liability (assets)	42,89,263		10,71,357	91,10,896
Net defined benefit liability (assets) at end of period	2,86,44,779	2,43,55,516	2,97,15,064	2,86,43,707

Disclosure of net defined benefit liability (assets) [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Defined benefit plans [Member]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Plan assets [Member]	Net defined benefit liability (assets) [Member]		
Defined benefit plans categories [Axis]	Column 1	Column 1		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan		Gratuity Plan	Gratuity Plan	
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)		53,49,991	59,39,963	
Interest expense (income), net defined benefit liability (assets)		40,36,226	31,62,116	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)		3,58,196	2,95,676	
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)		10,35,093	2,61,810	
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)		14,53,703	0	
Total loss (gain) on remeasurement, net defined benefit liability (assets)		28,46,992	5,57,486	
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)		-7,56,153	-1,01,82,537	
Total contributions to plan, net defined benefit liability (assets)		-7,56,153	-1,01,82,537	
Increase (decrease) through other changes, net defined benefit liability (assets)		-49,45,152	-53,26,971	
Total increase (decrease) in net defined benefit liability (assets)		23,50,226	1,34,00,159	
Net defined benefit liability (assets) at end of period	1,95,32,811	5,96,38,712	5,72,88,486	4,38,88,327

Disclosure of net defined benefit liability (assets) [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]			Plan assets [Member]
Net defined benefit liability (assets) [Axis]	Column 1			Column 1
Defined benefit plans categories [Axis]	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 net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity Plan	Gratuity Plan		Gratuity Plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	53,49,991	59,39,963		
Interest expense (income), net defined benefit liability (assets)	19,26,531	16,44,514		21,09,695
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)				3,58,196
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	10,35,093	2,61,810		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	14,53,703	0		
Total loss (gain) on remeasurement, net defined benefit liability (assets)	24,88,796	2,61,810		3,58,196
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)				-7,56,153
Total contributions to plan, net defined benefit liability (assets)				-7,56,153
Increase (decrease) through other changes, net defined benefit liability (assets)	-35,08,857	-30,33,404		-14,36,295
Total increase (decrease) in net defined benefit liability (assets)	12,78,869	42,89,263		10,71,357
Net defined benefit liability (assets) at end of period	2,99,23,648	2,86,44,779	2,43,55,516	2,97,15,064

Disclosure of net defined benefit liability (assets) [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Plan assets [Member]	
Defined benefit plans categories [Axis]	Column 1	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity Plan	
Changes in net defined benefit liability (assets) [Abstract]		
Interest expense (income), net defined benefit liability (assets)	15,17,602	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Return on plan assets, net defined benefit liability (assets)	2,95,676	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	2,95,676	
Contributions to plan, net defined benefit liability (assets) [Abstract]		
Contributions to plan by employer, net defined benefit liability (assets)	-1,01,82,537	
Total contributions to plan, net defined benefit liability (assets)	-1,01,82,537	
Increase (decrease) through other changes, net defined benefit liability (assets)	-22,93,567	
Total increase (decrease) in net defined benefit liability (assets)	91,10,896	
Net defined benefit liability (assets) at end of period	2,86,43,707	1,95,32,811

Disclosure of defined benefit plans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Defined benefit plans [Member]		Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Column 1		Column 1	
	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 defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	Gratuity Plan	Gratuity Plan	Gratuity Plan	Gratuity Plan
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	-2,99,23,648	-2,86,44,779	-2,99,23,648	-2,86,44,779
Plan assets, at fair value	-2,97,15,064	-2,86,43,707	-2,97,15,064	-2,86,43,707
Net surplus (deficit) in plan	2,08,584	1,072	2,08,584	1,072
Actuarial assumption of discount rates	0.00%	0.00%	0.00%	0.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (56) [See below]	Textual information (57) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (56)

Disclosure of employee benefits [Text Block]

L. Employee Benefit Expenses
a) Short term employee benefits:
A liability is recognised for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service. Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.
b) Long term employee benefits:
Liabilities recognised in respect of long term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by The Company in respect of services provided by employees up to the reporting date. The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.
c) Retirement benefit costs and termination benefits:
A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.
d) Defined contribution plans:
Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions. Payments made to state managed retirement benefit plans are accounted for as payments to defined contribution plans where The Company's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.
e) Defined benefit plans:
For defined benefit retirement benefit plans, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at the end of each annual reporting period. Remeasurements comprising actuarial gains and losses, the effect of the asset ceiling (if applicable) and the return on plan assets (excluding interest) are recognised immediately in the balance sheet with a charge or credit to other comprehensive income in the period in which they occur. Remeasurements recognised in other comprehensive income are not reclassified. Actuarial valuations are being carried out at the end of each annual reporting period for defined benefit plans.
The retirement benefit obligation recognised in the Standalone Standalone financial statements represents the deficit or surplus in The Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.
The Company pays gratuity to the employees whoever has completed five years of service with The Company at the time of resignation/ superannuation. The gratuity is paid @ 15 days salary for each completed year of service as per the Payment of Gratuity Act, 1972.

Textual information (57)

Disclosure of employee benefits [Text Block]

Salaries and incentives
Directors Remuneration
Contribution to PF & Other Funds
Staff Welfare expenses

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	Column 1	Column 2	Column 3	Column 4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	HITESH CHIMANLAL DOSHI	VIREN DOSHI CHIMANLAL	HITESH PRANJIVAN MEHTA	RAJENDER MOHAN MALLA
Director identification number of key managerial personnel or director	00293668	00207121	00207506	00136657
Permanent account number of key managerial personnel or director	AABPD0625P	AABPD0626Q	AAEPM2214J	AAJPM3136E
Date of birth of key managerial personnel or director	22/02/1967	06/11/1968	29/07/1965	15/05/1953
Designation of key managerial personnel or director	Managing Director	Whole Time Director	Whole Time Director	Director
Qualification of key managerial personnel or director	B.com & certificate of Doctor of Professional Entrepreneurship in Business Project Management from European Continental University	HSC	Chartered Accountant	B.com, M.com, MBA and Certified Associate of Indian Institute of Bankers, Mumbai
Shares held by key managerial personnel or director	[shares] 1,41,04,082	[shares] 1,09,54,007	[shares] 6,50,000	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	2,00,34,000	1,29,84,000	2,31,06,800	0
Gross salary to key managerial personnel or director	2,00,34,000	1,29,84,000	2,31,06,800	0
Sitting fees key managerial personnel or director				14,50,000
Total key managerial personnel or director remuneration	2,00,34,000	1,29,84,000	2,31,06,800	14,50,000
Ceiling as per act key managerial personnel or director remuneration				1,00,000

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	Column 5	Column 6	Column 7	Column 8
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	JAYESH DHIRAJLAL SHAH	SUJIT KUMAR VARMA	Kirankumar Prakashchand Jain	HITESH PRANJIVAN MEHTA
Director identification number of key managerial personnel or director	00182196	09075212		
Permanent account number of key managerial personnel or director	AAKPS7937A	ABFPV6831J	AGFPJ9741G	AAEPM2214J
Date of birth of key managerial personnel or director	27/05/1965	06/01/1961	09/07/1987	29/07/1965
Designation of key managerial personnel or director	Director	Director	Company Secretary	CFO
Qualification of key managerial personnel or director	Chartered Accountant	bachelor's degree in arts from the Ranchi University	Company Secretary and LLB	Chartered Accountant
Shares held by key managerial personnel or director	[shares] 25,500	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	20,41,672	0
Gross salary to key managerial personnel or director	0	0	20,41,672	0
Sitting fees key managerial personnel or director	4,00,000	4,00,000		
Total key managerial personnel or director remuneration	4,00,000	4,00,000	20,41,672	0
Ceiling as per act key managerial personnel or director remuneration	1,00,000	1,00,000		

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	Column 9	Column 10	Column 11
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	RICHA MANOJ GOYAL	VIVEK SRIVASTAVA	Abhishek Pareek
Director identification number of key managerial personnel or director	00159889		
Permanent account number of key managerial personnel or director	AELPG9958C	AFNPS4606Q	
Date of birth of key managerial personnel or director	08/01/1975	22/03/1969	
Designation of key managerial personnel or director	Director	CEO	CFO
Qualification of key managerial personnel or director	bachelor's degree in commerce from H.A. Commerce College and a bachelor's degree in law from Gujarat University and Company Secretary Degree from ICSI	Bachelor of Engineering from Malaviya National Institute of Technology, Jaipur	Chartered Accountant
Shares held by key managerial personnel or director	[shares] 0	[shares] 40,000	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	93,57,292	14,43,503
Gross salary to key managerial personnel or director	0	93,57,292	14,43,503
Sitting fees key managerial personnel or director	3,00,000		
Total key managerial personnel or director remuneration	3,00,000	93,57,292	14,43,503
Ceiling as per act key managerial personnel or director remuneration	1,00,000		

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

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

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	2,763,18,42,998	1,982,90,83,572
Revenue from sale of services	8,10,51,707	10,37,41,239
Total revenue from operations other than finance company	2,771,28,94,705	1,993,28,24,811
Total revenue from operations	2,771,28,94,705	1,993,28,24,811
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	9,50,47,233	15,92,49,478
Total interest income on current investments	9,50,47,233	15,92,49,478
Total interest income	9,50,47,233	15,92,49,478
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	26,34,205	1,61,462
Total net gain/loss on sale of investments	26,34,205	1,61,462
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	25,79,12,087	15,95,53,060
Total net gain/loss on foreign currency fluctuations treated as other income	25,79,12,087	15,95,53,060
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	0	23,80,942
Miscellaneous other non-operating income	50,87,66,020	4,72,00,997
Total other non-operating income	76,66,78,107	20,91,34,999
Total other income	86,43,59,545	36,85,45,939
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest lease financing	3,57,71,108	2,17,39,307
Other interest charges	25,64,79,661	18,43,40,370
Total interest expense	29,22,50,769	20,60,79,677
Other borrowing costs	4,76,93,780	5,57,47,648
Total finance costs	33,99,44,549	26,18,27,325
Employee benefit expense [Abstract]		
Salaries and wages	40,78,25,420	38,56,37,471
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	5,37,81,837	5,33,01,996
Total remuneration to directors	5,37,81,837	5,33,01,996
Total managerial remuneration	5,37,81,837	5,33,01,996
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	1,74,89,071	1,58,40,038
Total contribution to provident and other funds	1,74,89,071	1,58,40,038
Staff welfare expense	3,32,44,783	3,03,01,103
Total employee benefit expense	51,23,41,111	48,50,80,608
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	35,17,44,152	26,64,84,704
Amortisation expense	27,28,848	25,04,984
Total depreciation, depletion and amortisation expense	35,44,73,000	26,89,89,688
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	7,61,63,219	3,59,15,623
Power and fuel	0	0

Rent	79,91,013	60,51,326
Repairs to building	24,11,869	9,22,215
Repairs to machinery	58,93,176	29,39,193
Insurance	6,58,76,219	5,45,70,139
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	10,97,924	7,36,279
Total rates and taxes excluding taxes on income	10,97,924	7,36,279
Electricity expenses	19,66,59,498	10,11,43,445
Travelling conveyance	2,55,91,296	1,75,58,460
Legal professional charges	10,13,87,210	8,44,61,421
Directors sitting fees	0	0
Advertising promotional expenses	9,16,47,838	6,44,30,279
Warranty claim expenses	13,66,89,059	7,23,12,085
Commission paid other selling agents	3,38,06,978	3,30,04,548
Transportation distribution expenses	214,22,92,015	93,21,01,796
Secondary packing expenses	20,47,63,373	17,52,91,684
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	27,968	0
Payments to auditor [Abstract]		
Payment for audit services	30,00,000	30,24,000
Total payments to auditor	30,00,000	30,24,000
CSR expenditure	1,23,78,000	1,10,40,000
Miscellaneous expenses	55,78,23,934	52,50,21,746
Total other expenses	366,55,00,589	212,05,24,239
Current tax [Abstract]		
Current tax pertaining to previous years	30,40,454	88,35,394
Current tax pertaining to current year	28,25,00,000	20,77,00,000
Total current tax	28,55,40,454	21,65,35,394

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	125,81,55,536	11,45,18,038	6,23,65,736
Cash and cash equivalents	125,81,55,536	11,45,18,038	
Income taxes paid (refund), classified as operating activities	22,78,59,418	21,63,89,216	
Total income taxes paid (refund)	22,78,59,418	21,63,89,216	

[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in 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 finished goods	61,65,48,018	-83,07,37,258
Changes in inventories of work-in-progress	6,09,74,712	-10,55,41,966
Changes in inventories of stock-in-trade	-2,92,63,030	20,96,40,047
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	64,82,59,700	-72,66,39,177
Exceptional items before tax	0	4,05,59,361
Total exceptional items	0	4,05,59,361
Details of nature of exceptional items		Exceptional items
Domestic sale manufactured goods	2,763,18,42,998	1,982,90,83,572
Total domestic turnover goods, gross	2,763,18,42,998	1,982,90,83,572
Total revenue from sale of products	2,763,18,42,998	1,982,90,83,572
Domestic revenue services	5,74,23,334	7,36,48,829
Export revenue services	2,36,28,373	3,00,92,410
Total revenue from sale of services	8,10,51,707	10,37,41,239
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 1		Column 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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	BLUE RAYS SOLAR PRIVATE LIMITED	BLUE RAYS SOLAR PRIVATE LIMITED	WAAREE POWER PRIVATE LIMITED	WAAREE POWER PRIVATE LIMITED
Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	AAECB2939C	AAECB2939C	AACCW5669C	AACCW5669C
CIN of subsidiary company	U40106MH2010PTC208561	U40106MH2010PTC208561	U40108MH2019PTC334568	U40108MH2019PTC334568
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	No	Yes
SRN of filing of balance sheet by subsidiary		T99261299		T61726915
Reason if no filing has been made by subsidiary	Under process		Under process	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
of Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
of End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	74.00%	74.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	11,78,40,000	11,78,40,000	1,00,000	1,00,000
Reserves and surplus of subsidiary	9,47,000	30,97,928	-5,00,000	-49,37,894
Total assets of subsidiary	1,27,53,000	42,16,43,164	3,47,000	22,18,732
Total liabilities of subsidiary	1,27,53,000	42,16,43,164	3,47,000	22,18,732
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	17,22,000	3,12,69,963	0	0
Profit before tax of subsidiary	8,51,000	85,70,364	-6,000	-78,748
Provision for tax of subsidiary	2,14,000	4,31,732	0	0
Profit after tax of subsidiary	6,37,000	81,38,632	0	-78,748
Proposed dividend of subsidiary	0	0	0	0

Name of subsidiary	BLUE RAYS SOLAR PRIVATE LIMITED	BLUE RAYS SOLAR PRIVATE LIMITED	WAAREE POWER PRIVATE LIMITED	WAAREE POWER PRIVATE LIMITED
Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	AAECB2939C	AAECB2939C	AACCW5669C	AACCW5669C
CIN of subsidiary company	U40106MH2010PTC208561	U40106MH2010PTC208561	U40108MH2019PTC334568	U40108MH2019PTC334568

Disclosure of details of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 3		Column 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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Rasila International Pte. Limited	Rasila International Pte. Limited	Waaree Solar Americas Inc	Saswata Solar LLP
Principal place of business of subsidiary	7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE	7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE	16192, Coastal Highway, Lewes, Sussex, Delaware, USA - 19958	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	Singapore	Singapore	USA	India
Permanent account number of subsidiary company				ACGFS7636G
Identification number of foreign subsidiary in country of incorporation or residence	201131273H	201131273H		
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Foreign company	Foreign company	Foreign company	Annual Filings Not yet due.
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	99.99%	99.99%	0.00%	99.99%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	SGD	SGD	USD	INR
Exchange rate as applicable for subsidiary	56.024	51.61	75.9103	NA
Share capital of subsidiary	5,49,242	5,49,242	0	10,000
Reserves and surplus of subsidiary	-55,000	-5,49,167	0	-1,42,39,753
Total assets of subsidiary	0	75	0	73,81,88,871
Total liabilities of subsidiary	0	75	0	73,81,88,871
Investment of subsidiary	0	0	0	7,20,00,000
Turnover of subsidiary	0	0	0	0
Profit before tax of subsidiary	0	0	0	-1,39,33,957
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	0	0	0	-1,39,33,957
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Rasila International Pte. Limited	Rasila International Pte. Limited	Waaree Solar Americas Inc	Saswata Solar LLP
Principal place of business of subsidiary	7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE	7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1 , SINGAPORE	16192, Coastal Highway, Lewes, Sussex, Delaware, USA - 19958	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	Singapore	Singapore	USA	India
Permanent account number of subsidiary company				ACGFS7636G
Identification number of foreign subsidiary in country of incorporation or residence	201131273H	201131273H		

Disclosure of details of subsidiaries [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 5		Column 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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	WAANEER SOLAR ONE PRIVATE LIMITED	WAANEER SOLAR ONE PRIVATE LIMITED	WAAREE RENEWABLE TECHNOLOGIES LIMITED	WAAREE RENEWABLE TECHNOLOGIES LIMITED
Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	AACCW2258H	AACCW2258H	AADCS1824J	AADCS1824J
CIN of subsidiary company	U40300MH2018PTC310819	U40300MH2018PTC310819	L93000MH1999PLC120470	L93000MH1999PLC120470
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary		T66270208	F32255218	T56369036
Reason if no filing has been made by subsidiary	Under process			
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	54.28%	54.28%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	1,00,000	1,00,000	20,81,48,340	20,81,48,340
Reserves and surplus of subsidiary	-26,000	-1,45,605	3,13,95,000	11,97,22,142
Total assets of subsidiary	7,000	11,543	13,20,62,000	83,93,68,509
Total liabilities of subsidiary	7,000	11,543	13,20,62,000	83,93,68,509
Investment of subsidiary	0	0	7,80,000	32,09,95,000
Turnover of subsidiary	0	0	15,35,62,000	7,60,29,381
Profit before tax of subsidiary	-11,000	-30,541	2,59,54,000	2,66,13,630
Provision for tax of subsidiary	0	0	55,52,000	51,47,413
Profit after tax of subsidiary	-11,000	-30,541	2,04,02,000	2,34,00,016
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	WAANEER SOLAR ONE PRIVATE LIMITED	WAANEER SOLAR ONE PRIVATE LIMITED	WAAREE RENEWABLE TECHNOLOGIES LIMITED	WAAREE RENEWABLE TECHNOLOGIES LIMITED

Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	AACCW2258H	AACCW2258H	AADCS1824J	AADCS1824J
CIN of subsidiary company	U40300MH2018PTC310819	U40300MH2018PTC310819	L93000MH1999PLC120470	L93000MH1999PLC120470

Disclosure of details of subsidiaries [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 7		Column 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
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SANGAM SOLAR ONE PRIVATE LIMITED	SANGAM SOLAR ONE PRIVATE LIMITED	SANGAM SOLAR TWO PRIVATE LIMITED	SANGAM SOLAR TWO PRIVATE LIMITED
Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	ABDCS3684B	ABDCS3684B	ABDCS3684G	ABDCS3684G
CIN of subsidiary company	U40300MH2020PTC337130	U40300MH2020PTC337130	U40106MH2020PTC337132	U40106MH2020PTC337132
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	No	Yes
SRN of filing of balance sheet by subsidiary		T78323797		T78327004
Reason if no filing has been made by subsidiary	Under process		Under process	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	1,00,000	1,00,000	1,00,000	1,00,000
Reserves and surplus of subsidiary	-1,20,000	-2,500	-62,000	-12,170
Total assets of subsidiary	10,000	1,00,000	9,000	90,330
Total liabilities of subsidiary	10,000	1,00,000	9,000	90,330
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	0	0
Profit before tax of subsidiary	-1,20,000	-2,500	-61,000	-12,170
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	0	-2,500	0	-12,170
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	SANGAM SOLAR ONE PRIVATE LIMITED	SANGAM SOLAR ONE PRIVATE LIMITED	SANGAM SOLAR TWO PRIVATE LIMITED	SANGAM SOLAR TWO PRIVATE LIMITED

Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	ABDCS3684B	ABDCS3684B	ABDCS3684G	ABDCS3684G
CIN of subsidiary company	U40300MH2020PTC337130	U40300MH2020PTC337130	U40106MH2020PTC337132	U40106MH2020PTC337132

Disclosure of details of subsidiaries [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 9		Column 10	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SANGAM SOLAR THREE PRIVATE LIMITED	SANGAM SOLAR THREE PRIVATE LIMITED	SANGAM SOLAR FOUR PRIVATE LIMITED	SANGAM SOLAR FOUR PRIVATE LIMITED
Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	ABDCS3689N	ABDCS3689N	ABDCS3688P	ABDCS3688P
CIN of subsidiary company	U40106MH2020PTC337134	U40106MH2020PTC337134	U40100MH2020PTC337133	U40100MH2020PTC337133
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	No	Yes
SRN of filing of balance sheet by subsidiary		T78327186		T78330131
Reason if no filing has been made by subsidiary	Under process		Under process	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	1,00,000	1,00,000	1,00,000	1,00,000
Reserves and surplus of subsidiary	-51,000	-20,170	-97,000	-12,170
Total assets of subsidiary	8,000	82,330	9,000	90,330
Total liabilities of subsidiary	8,000	82,330	9,000	90,330
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	0	0
Profit before tax of subsidiary	-49,000	-20,170	-96,000	-12,170
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	0	-20,170	0	-12,170
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	SANGAM SOLAR THREE PRIVATE LIMITED	SANGAM SOLAR THREE PRIVATE LIMITED	SANGAM SOLAR FOUR PRIVATE LIMITED	SANGAM SOLAR FOUR PRIVATE LIMITED

Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	ABDCS3689N	ABDCS3689N	ABDCS3688P	ABDCS3688P
CIN of subsidiary company	U40106MH2020PTC337134	U40106MH2020PTC337134	U40100MH2020PTC337133	U40100MH2020PTC337133

Disclosure of details of subsidiaries [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 11		Column 12	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SANGAM ROOFTOP SOLAR PRIVATE LIMITED	SANGAM ROOFTOP SOLAR PRIVATE LIMITED	WAAREE PV TECHNOLOGIES PRIVATE LIMITED	WAAREE PV TECHNOLOGIES PRIVATE LIMITED
Principal place of business of subsidiary	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	AAACZ9979Q	AAACZ9979Q	AADCA5897M	AADCA5897M
CIN of subsidiary company	U74999MH2016PTC315380	U74999MH2016PTC315380	U40300MH1985PTC333383	U40300MH1985PTC333383
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	F33683228	T40251639	F33686833	T40260325
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	0.00%	0.00%	0.00%	0.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	1,00,000	1,00,000	1,00,000	1,00,000
Reserves and surplus of subsidiary	-65,75,000	-5,80,86,060	-1,10,21,000	-3,47,42,074
Total assets of subsidiary	1,88,28,000	20,49,02,474	6,08,88,000	55,87,72,672
Total liabilities of subsidiary	1,88,28,000	20,49,02,474	6,08,88,000	55,87,72,672
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	25,78,000	2,36,23,354	82,44,000	5,90,480
Profit before tax of subsidiary	-5,91,000	-51,86,516	-12,26,000	-6,80,230
Provision for tax of subsidiary	1,76,000	0	63,20,000	0
Profit after tax of subsidiary	-7,67,000	-2,13,99,023	-75,46,000	-3,63,35,476
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	SANGAM ROOFTOP SOLAR PRIVATE LIMITED	SANGAM ROOFTOP SOLAR PRIVATE LIMITED	WAAREE PV TECHNOLOGIES PRIVATE LIMITED	WAAREE PV TECHNOLOGIES PRIVATE LIMITED
Principal place of business of subsidiary	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN

Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	AAACZ9979Q	AAACZ9979Q	AADCA5897M	AADCA5897M
CIN of subsidiary company	U74999MH2016PTC315380	U74999MH2016PTC315380	U40300MH1985PTC333383	U40300MH1985PTC333383

Disclosure of details of subsidiaries [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 13		Column 14	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	WAASANG SOLAR PRIVATE LIMITED	WAASANG SOLAR PRIVATE LIMITED	WAASANG SOLAR ONE PRIVATE LIMITED	WAASANG SOLAR ONE PRIVATE LIMITED
Principal place of business of subsidiary	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	AACCW2436M	AACCW2436M	AACCW2600B	AACCW2600B
CIN of subsidiary company	U40106MH2018PTC312031	U40106MH2018PTC312031	U40300MH2018PTC313194	U40300MH2018PTC313194
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	F33693524	T40263030	F33689258	T40255994
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	0.00%	0.00%	49.00%	0.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	1,00,000	1,00,000	1,00,000	1,00,000
Reserves and surplus of subsidiary	-1,02,000	-7,71,560	-1,12,000	42,100
Total assets of subsidiary	11,000	1,74,753	40,85,000	3,90,78,221
Total liabilities of subsidiary	11,000	1,74,753	40,85,000	3,90,78,221
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	2,18,000	20,82,456
Profit before tax of subsidiary	-25,000	-1,10,634	-12,000	13,96,485
Provision for tax of subsidiary	0	0	1,04,000	2,90,313
Profit after tax of subsidiary	-25,000	-1,10,634	-1,16,000	85,158
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	WAASANG SOLAR PRIVATE LIMITED	WAASANG SOLAR PRIVATE LIMITED	WAASANG SOLAR ONE PRIVATE LIMITED	WAASANG SOLAR ONE PRIVATE LIMITED
Principal place of business of subsidiary	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN

Country of incorporation or residence of subsidiary	India	India	India	India
Permanent account number of subsidiary company	AACCW2436M	AACCW2436M	AACCW2600B	AACCW2600B
CIN of subsidiary company	U40106MH2018PTC312031	U40106MH2018PTC312031	U40300MH2018PTC313194	U40300MH2018PTC313194

Disclosure of details of subsidiaries [Table]
..(8)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 15
	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	WAACOX ENERGY PRIVATE LIMITED
Principal place of business of subsidiary	501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India
Permanent account number of subsidiary company	AABCW7185J
CIN of subsidiary company	U40300MH2015PTC268114
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes
SRN of filing of balance sheet by subsidiary	T42523639
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	01/04/2020
End date of accounting period of subsidiary	31/03/2021
Percentage of shareholding in subsidiary	0.00%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	NA
Share capital of subsidiary	62,51,00,000
Reserves and surplus of subsidiary	2,68,52,325
Total assets of subsidiary	116,14,55,816
Total liabilities of subsidiary	116,14,55,816
Investment of subsidiary	30,08,51,505
Turnover of subsidiary	2,74,57,942
Profit before tax of subsidiary	2,94,26,242
Provision for tax of subsidiary	1,16,686
Profit after tax of subsidiary	2,81,44,603
Proposed dividend of subsidiary	0
Name of subsidiary	WAACOX ENERGY PRIVATE LIMITED
Principal place of business of subsidiary	501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India
Permanent account number of subsidiary company	AABCW7185J
CIN of subsidiary company	U40300MH2015PTC268114

Disclosure of associates [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	Column 1
	01/04/2020 to 31/03/2021
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	SHALIBHADRA ENERGIES PRIVATE LIMITED
Principal place of business of associate	9, Krishna Nagar Soc., Nr. Purvam Dairy, Opp. Dinner Bell Restaurant-II, Memnagar Ahmedabad Ahmedabad GJ 380052
Country of incorporation of associate	India
Permanent account number of associate entity	AAAYCS5100N
CIN of associate entity	U74999GJ2017PTC096854
Latest audited balance sheet date	31/03/2021
Whether associate has been considered in consolidation	No
Reason why associate is not consolidated	The Company has made provision for the investment made in the associate company during the year under review.
Description how there is significant influence in associate	Control of Twenty percent of total voting power
Proportion of ownership interest in associate	25.00%
Proportion of voting rights held in associate	25.00%
Amount of investment in associate	27,780
Number of shares held of associate	[shares] 2,778
Profit (loss) for year associate	
Profit (loss) for year associate not considered in consolidation	0
Latest audited balance sheet date	31/03/2021

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 14	[pure] 15
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	Yes
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[611400] Notes - Separate financial statements**Disclosure of associates [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	Column 1
	01/04/2020 to 31/03/2021
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	SHALIBHADRA ENERGIES PRIVATE LIMITED
CIN of associate entity	U74999GJ2017PTC096854
Permanent account number of associate entity	AAAYCS5100N
Principal place of business of associate	9, krishna Nagar Soc., Nr. Purvam Dairy, Opp. Dinner Bell Restaurant-II, Memnagar Ahmedabad Ahmedabad GJ 380052
Country of incorporation of associate	India
Proportion of ownership interest in associate	25.00%
Proportion of voting rights held in associate	25.00%

Disclosure of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 1		Column 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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	BLUE RAYS SOLAR PRIVATE LIMITED	BLUE RAYS SOLAR PRIVATE LIMITED	WAAREE POWER PRIVATE LIMITED	WAAREE POWER PRIVATE LIMITED
CIN of subsidiary company	U40106MH2010PTC208561	U40106MH2010PTC208561	U40108MH2019PTC334568	U40108MH2019PTC334568
Permanent account number of subsidiary company	AAECB2939C	AAECB2939C	AACCW5669C	AACCW5669C
Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Proportion of ownership interest in subsidiary	100.00%	100.00%	74.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	74.00%	100.00%

Disclosure of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 3		Column 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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Rasila International Pte. Limited	Rasila International Pte. Limited	Waaree Solar Americas Inc	Saswata Solar LLP
Permanent account number of subsidiary company				ACGFS7636G
Identification number of foreign subsidiary in country of incorporation or residence	201131273H	201131273H		
Principal place of business of subsidiary	7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1, SINGAPORE	7500 BEACH ROAD, #04-327 THE PLAZA, 1 9 9 5 9 1, SINGAPORE	16192, Coastal Highway, Lewes, Sussex, Delaware, USA - 19958	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	Singapore	Singapore	USA	India
Proportion of ownership interest in subsidiary	99.99%	99.99%	0.00%	99.99%
Proportion of voting rights held in subsidiary	99.99%	99.99%	0.00%	99.99%

Disclosure of subsidiaries [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 5		Column 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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	WAANEER SOLAR ONE PRIVATE LIMITED	WAANEER SOLAR ONE PRIVATE LIMITED	WAAREE RENEWABLE TECHNOLOGIES LIMITED	WAAREE RENEWABLE TECHNOLOGIES LIMITED
CIN of subsidiary company	U40300MH2018PTC310819	U40300MH2018PTC310819	L93000MH1999PLC120470	L93000MH1999PLC120470
Permanent account number of subsidiary company	AACW2258H	AACW2258H	AADCS1824J	AADCS1824J
Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Proportion of ownership interest in subsidiary	100.00%	100.00%	54.28%	74.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	54.28%	74.00%

Disclosure of subsidiaries [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 7		Column 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
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SANGAM SOLAR ONE PRIVATE LIMITED	SANGAM SOLAR ONE PRIVATE LIMITED	SANGAM SOLAR TWO PRIVATE LIMITED	SANGAM SOLAR TWO PRIVATE LIMITED
CIN of subsidiary company	U40300MH2020PTC337130	U40300MH2020PTC337130	U40106MH2020PTC337132	U40106MH2020PTC337132
Permanent account number of subsidiary company	ABDCS3684B	ABDCS3684B	ABDCS3684G	ABDCS3684G
Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 9		Column 10	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SANGAM SOLAR THREE PRIVATE LIMITED	SANGAM SOLAR THREE PRIVATE LIMITED	SANGAM SOLAR FOUR PRIVATE LIMITED	SANGAM SOLAR FOUR PRIVATE LIMITED
CIN of subsidiary company	U40106MH2020PTC337134	U40106MH2020PTC337134	U40100MH2020PTC337133	U40100MH2020PTC337133
Permanent account number of subsidiary company	ABDCS3689N	ABDCS3689N	ABDCS3688P	ABDCS3688P
Principal place of business of subsidiary	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN	602, 6th Floor, Western Edge - I, Western Express Highway, Borivali (East), Mumbai Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 11		Column 12	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SANGAM ROOFTOP SOLAR PRIVATE LIMITED	SANGAM ROOFTOP SOLAR PRIVATE LIMITED	WAAREE PV TECHNOLOGIES PRIVATE LIMITED	WAAREE PV TECHNOLOGIES PRIVATE LIMITED
CIN of subsidiary company	U74999MH2016PTC315380	U74999MH2016PTC315380	U40300MH1985PTC333383	U40300MH1985PTC333383
Permanent account number of subsidiary company	AAACZ9979Q	AAACZ9979Q	AADCA5897M	AADCA5897M
Principal place of business of subsidiary	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Proportion of ownership interest in subsidiary	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in subsidiary	0.00%	0.00%	0.00%	0.00%

Disclosure of subsidiaries [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 13		Column 14	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	WAASANG SOLAR PRIVATE LIMITED	WAASANG SOLAR PRIVATE LIMITED	WAASANG SOLAR ONE PRIVATE LIMITED	WAASANG SOLAR ONE PRIVATE LIMITED
CIN of subsidiary company	U40106MH2018PTC312031	U40106MH2018PTC312031	U40300MH2018PTC313194	U40300MH2018PTC313194
Permanent account number of subsidiary company	AACCW2436M	AACCW2436M	AACCW2600B	AACCW2600B
Principal place of business of subsidiary	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN	504, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India	India	India	India
Proportion of ownership interest in subsidiary	0.00%	0.00%	49.00%	0.00%
Proportion of voting rights held in subsidiary	0.00%	0.00%	49.00%	0.00%

Disclosure of subsidiaries [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column 15
	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	WAACOX ENERGY PRIVATE LIMITED
CIN of subsidiary company	U40300MH2015PTC268114
Permanent account number of subsidiary company	AABCW7185J
Principal place of business of subsidiary	501, Western Edge-I, Western Express Highway Borivali (East) MUMBAI Mumbai City MH 400066 IN
Country of incorporation or residence of subsidiary	India
Proportion of ownership interest in subsidiary	0.00%
Proportion of voting rights held in subsidiary	0.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in subsidiaries	Textual information (58) [See below]	Textual information (59) [See below]
Method used to account for investments in associates		Textual information (60) [See below]

Textual information (58)

Method used to account for investments in subsidiaries

The Company has elected to use the exemption to measure all investments in subsidiaries and associates as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition (i.e. April 1, 2016).

Textual information (59)

Method used to account for investments in subsidiaries

The Company has elected to use the exemption to measure all investments in subsidiaries and associates as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition (i.e. April 1, 2016).

Textual information (60)

Method used to account for investments in associates

The Company has elected to use the exemption to measure all investments in subsidiaries and associates as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition (i.e. April 1, 2016).

[610800] Notes - Related party

Disclosure of transactions between related parties [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]	
Related party [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Mr. Hitesh Doshi	Mr. Hitesh Doshi
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AABPD0625P	AABPD0625P
Description of nature of transactions with related party	At Arm's Length	At Arm's Length
Description of nature of related party relationship	Chairman and Managing Director	Chairman and Managing Director
Related party transactions [Abstract]		
Other related party transactions expense	2,19,38,334	2,00,34,000
Other related party transactions contribution made	11,75,00,000	
Other related party transactions contribution received	11,75,00,000	
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	37,43,901	5,32,126
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (61) [See below]	
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (61)

Disclosure of transactions between related parties [Text Block]

Note 46 : Disclosure pursuant to IND AS - 24 “Related Party Disclosures”					
a. List of related parties					
i) Key Managerial Persons					
Mr. Hitesh Doshi	Chairman and Managing Director				
Mr. Viren Doshi	Whole time Director				
Mr. Hitesh Mehta	Whole time Director / CFO				
M? Binita Doshi (Upto August 30, 2021)		Non Executive Director			
Mr. Samir Shah (Upto January 5, 2021)		Non Executive Director			
Mr. Modesto Volpe (Up to September 26, 2021)		Non Executive Director			
Mr. Jayesh Shah		Independent Director			
Mr. Rajender Malla (from January 16, 2019)		Independent Director			
Mr. Sujit Kumar Varma (from February 25, 2021)		Independent Director			
Ms. Richa Manoj Goyal (from August 30, 2021)		Independent Director			
Mr. Kiran Jain		Company Secretary			
Mr. Vivek Srivastava (from August 30, 2021)		Chief Executive Officer			

Mr. Abhishek Pareek (from September 4, 2020 to June 29,2021)		Chief Financial Officer			
ii) Relative of Directors					
Mr. Chimanlal Doshi					
Ms. Rasila Doshi					
Mr. Ankit H. Doshi					
iii) Subsidiary					
Blue Rays Solar Private Limited					
Saswata Solar Private Limited (converted from LLP to Private Limited from April 16,2021) (Subsidiary up to August 11, 2021)					
Rasila International Pte. Ltd.					
Waaneep Solar One Private Limited					
Waaree Renewable Technologies Limited (Formerly Sangam Renewables Limited) (from May 14, 2019)					
Waa Cables Private Limited (upto December 16,2020)					
Waaree Power Private Limited (from January 3, 2020)					
Sangam Solar One Private Limited (from February 14, 2020)					
Sangam Solar Two Private Limited (from February 14, 2020)					
Sangam Solar Three Private Limited (from February 14, 2020)					
Sangam Solar Four Private Limited (from February 14, 2020)					

iv) Step down subsidiary					
WaaCox Energy Private Limited (upto July 4, 2021)					
Sangam Rooftop Solar Private Limited (Formerly 8M Solar Fund Private Ltd.) (from May 14, 2019)					
Waasang Solar Private Limited (from May 14, 2019)					
Waasang Solar One Private Limited (from May 14, 2019)					
Waaree PV Technologies Private Limited (from May 14, 2019)					
v) Associate firm					
Shalibhadra Energies Private Limited (upto September 27,2021)					
vi) Enterprises owned or significantly influenced by Key Management Personnel and / or their Relatives					
Mahavir Thermoequip Private Limited					
Waaree Renewables Private Limited (Formerly Cesare Bonetti India Private Limited)					
Saswata Solar Private Limited (converted from LLP to Private Limited from April 16,2021) (From August 12, 2021)					
Waaree Technologies Limited					

Waaree ESS Private Limited					
Waa Motors And Pumps Private Limited					
Omntec Waaree ATG Private Limited					
Waaree Solar Thermal LLP					
Waaree PV Power LLP (Formerly Sunmount Engineering LLP)					
Waaree Surya Power LLP					
Waa Mall LLP					
ITEC Measures Pvt.Ltd					
Jain Education and Empowerment Trust (JEET)					
b. Transactions with Related Parties :					
					(Amount in ?)
Name of Party	Nature of Transaction	Year ended March 31, 2022	Year ended March 31, 2021		
Mr. Hitesh Doshi	Remuneration	2,00,34,000	2,00,34,000		
Loan from director		11,75,00,000	-		
Loan repaid		11,75,00,000	-		
Interest expenses		19,04,334	-		
Purchase of investment		10	-		
Mr. Viren Doshi	Remuneration	1,29,84,000	1,29,84,000		
Loan from director		17,88,00,000	-		
Loan repaid		17,88,00,000	-		
Interest expenses		35,71,977	-		
Mr. Hitesh Mehta	Remuneration	2,31,06,800	2,02,84,000		

Mr. Jayesh Shah		Director's sitting fees		4,00,000	3,50,000
Mr. Samir Shah		Director's sitting fees		-	2,50,000
Mr. Rajender Malla		Director's sitting fees		14,50,000	3,50,000
Ms. Richa Manoj Goyal		Director's sitting fees		3,00,000	-
Mr. Sujit Kumar Varma		Director's sitting fees		4,00,000	-
Mr. Kiran Jain		Salary		20,41,672	15,24,754
Mr. Abhishek Pareek		Salary		14,43,503	21,87,537
Mr. Vivek Srivastava		Salary		93,57,292	-
Mr. Chimanlal Doshi	Rent paid	1,55,76,000	1,55,76,000		
Reimbursement of expenses	21,49,654	23,73,407			
Ms. Rasila Doshi	Rent paid	77,88,000	77,88,000		
Reimbursement of expenses	10,28,354	6,99,800			
Mr. Ankit Doshi	Salary		19,59,293	11,82,702	
Blue Rays Solar Private Limited	Interest income		61,96,952	2,22,55,219	
Loan received back		30,43,53,575	-		
Saswata Solar Private Limited	Reduction in investment converted to Loan	-	73,84,00,010		
Investment in shares		10	-		
Sale of investment		1,00,000	-		
Loan received back		75,12,74,469	-		
Interest income		1,67,77,019	1,39,18,334		
Waa Cables Private Limited	Loan received back		-	70,58,206	
Purchases		-	29,18,172		
Interest income		-	3,00,617		

Waacox Energy Private Limited	Sales	1,98,76,264	48,65,57,840	
Waaree Technologies Limited	Loan granted		-	10,00,000
Loan received back		-	10,00,000	
Interest income		-	63,781	
Waaree ESS Private Limited	Sales	21,44,827	4,81,35,477	
Capital sales	-	5,80,46,420		
Purchases	23,54,690	-		
Waa Motors And Pumps Private Limited	Sales	3,00,16,033	22,70,694	
Waaneep Solar One Private Limited	Loan granted		75,000	-
Interest income	8,614	3,000		
Shalibhadra Energies Private Limited	Provision for diminition in investment	-	27,780	
Reversal of provision for diminition in investment	27,780	-		
Waasang Solar One Private Limited	Sales	-	3,96,760	
Waaree Renewables Private Limited	Acquisition of land	1,24,79,52,922	-	
Capital work in progress (building)		33,27,76,874	-	
Acquisition of Building		55,84,37,372		
Slump purchase		-	2,09,25,707	
Purchases	-	2,09,52,31,814		
Job work charges		-	2,14,38,460	
Capital advance given		1,89,17,14,043	66,93,85,357	
Rent paid		-	24,37,530	

Sales	-	2,34,27,62,888		
Waaree PV Technologies Private Limited	Loan granted		-	58,90,000
Loan received back		-	58,90,000	
Interest income		-	42,736	
Reimbursement of expenses		-	6,40,000	
Sales		-	10,64,11,397	
Omntec Waaree ATG Private Limited	Purchases		-	17,87,70,785
Waaree Solar Thermal LLP	Purchases		-	9,40,457
Waaree PV Power LLP	Loan granted	-	3,07,00,000	
Loan received back	-	12,55,77,699		
Interest income	-	97,80,936		
Capital purchases	-	1,05,792		
Purchases	21,24,37,641	1,12,75,890		
Sales	2,02,37,716	23,88,50,298		
Waaree Surya Power LLP	Purchases	-	3,75,79,485	
Sales		2,70,640	9,660	
Waaree Renewable Technologies Ltd.	Loan granted	1,58,80,000	3,90,92,897	
Loan received back	2,62,29,414	3,05,88,690		
Interest income		3,09,716	19,94,816	
Dividend income		56,48,912	-	
Project expenses	59,00,000	-		
O&M Expenses		9,65,612		
Reimbursement of expenses		91,27,311	20,24,198	

Sales	84,65,86,589	85,41,320			
Services	-	3,91,631			
Sangam Rooftop Solar Private Limited	Sales	-	5,04,000		
Services		-	6,24,310		
ITEC Measures Pvt.Ltd	Purchases	1,02,297	1,38,093		
Capital purchases	18,00,000	-			
Jain Education and Empowerment Trust (JEET)	Corporate Social Responsibility Expense	68,34,000	62,18,000		
c. Balance Outstanding of Related Parties :					(Amount in ?)
Name of Party	Receivable / Payable	Year ended March 31, 2022	Year ended March 31, 2021		
Mr. Hitesh Doshi	Salary and reimbursements payable		37,43,901	5,32,126	
Mr. Viren Doshi	Salary and reimbursements payable		23,13,287	21,90,906	
Mr. Hitesh Mehta		Salary and reimbursements payable		6,55,964	8,69,606
Mr. Kiran Jain		Salary and reimbursements payable		1,21,543	99,607
Mr. Abhishek Pareek		Salary and reimbursements payable		-	2,51,237
Mr. Vivek Srivastava		Salary and reimbursements payable		7,28,140	
Mr. Ankit Doshi		Salary and reimbursements payable		42,299	90,537
Mr. Chimanlal Doshi	Security deposits		1,30,00,000	1,30,00,000	
Trade payables		48,20,140	23,73,407		
Ms. Rasila Doshi	Security deposits		60,00,000	60,00,000	

Trade payables		13,09,478	7,76,970	
Blue Rays Solar Private Limited	Investment	11,78,40,000	11,78,40,000	
Loan receivables	-	29,87,76,318		
Saswata Solar Private Limited	Investment	-	99,990	
Loan receivables	-	75,12,74,469		
Waa Cables Private Limited	Trade payables	-	51,103	
Other receivables		-	2,78,071	
Waacox Energy Private Limited	Trade receivables	-	2,11,18,827	
Waaree Technologies Limited	Other receivables	58,997	58,997	
Waaneep Solar One Private Limited	Investment	1,00,000	1,00,000	
Loan receivables	1,10,901	28,148		
Shalibhadra Energies Private Limited	Trade payables	-	8,08,810	
Waasang Solar One Private Limited	Investment	49,000	49,000	
Waaree Renewables Private Limited	Capital advance		43,09,87,312	66,93,85,357
Financial liability payable		-	2,49,56,735	
Trade payables	-	22,54,716		
Waaree ESS Private Limited	Trade receivables	53,247	11,45,034	
Waa Motors And Pumps Private Limited	Advances from customers		73	-
Waaree PV Technologies Private Limited	Other receivables	-	39,531	
Waaree PV Power LLP	Other receivables	-	90,47,366	
Trade receivables	341	2,06,27,155		
Waaree Surya Power LLP	Trade receivables	-	39,83,702	

Waaree Renewable Technologies Limited	Investment	22,00,03,121	22,00,03,121		
Loan receivables	-	1,03,49,412			
Trade receivables	29,97,41,554	1,47,23,642			
Sangam Rooftop Solar Private Limited	Trade receivables	-	1,69,85,531		
ITEC Measures Pvt.Ltd	Trade receivables	-	29,939		
Waaree Power Private Limited	Investment	74,000	74,000		
Advance to supplier		70,00,000	70,00,000		
Sangam Solar One Private Limited		Investment	1,00,000	1,00,000	
Sangam Solar Two Private Limited		Investment	1,00,000	1,00,000	
Sangam Solar Three Private Limited		Investment	1,00,000	1,00,000	
Sangam Solar Four Private Limited		Investment	1,00,000	1,00,000	
Compensation to key management personnel:					(Amount in ?)
Particulars	Year ended March 31, 2022	Year ended March 31, 2021			
Short-term benefits			6,89,67,267	5,70,14,291	
Post-employment benefits			-	-	
Sitting Fees			25,50,000	9,50,000	
Commission to Directors			-	-	
The above figures does not include provisions for gratuity, group mediclaim, group personal accident and compensated absences as the same is determined at the company level and is not possible to determine for select individuals.					

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Disclosure of other provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Other provisions [Member]			Warranty provision [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 other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions	10,80,28,003	6,71,73,202		10,80,28,003
Total additional provisions, other provisions	10,80,28,003	6,71,73,202		10,80,28,003
Total changes in other provisions	10,80,28,003	6,71,73,202		10,80,28,003
Other provisions at end of period	41,20,31,142	30,40,03,139	23,68,29,937	41,20,31,142

Disclosure of other provisions [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Warranty provision [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Additional provisions, other provisions [Abstract]		
New provisions, other provisions	6,71,73,202	
Total additional provisions, other provisions	6,71,73,202	
Total changes in other provisions	6,71,73,202	
Other provisions at end of period	30,40,03,139	23,68,29,937

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility**Disclosure of net profits for last three financial years [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2020-21	2019-20	2018-19
Profit before tax of financial year	68,30,65,643	60,82,13,096	59,57,22,014
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	68,16,19,895	60,37,86,165	59,99,54,023

Classification of CSR spending [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of CSR spending [Axis]	Column 1	Column 2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of CSR spending [Abstract]		
Details of CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Line items]		
CSR project or activity identified	Jain Education & Empowerment trust (JEET)	JITO Administrative Training Foundation
Sector in which project is covered	Education	Education
Name of state or union territory where projects or programs was undertaken	All India	All India
Name of district where projects or programs was undertaken	All India	All India
Budget amount outlay project or program wise	68,34,000	55,44,000
Amount spent on projects or programs [Abstract]		
Direct expenditure on projects or programs	0	0
Total amount spent on projects or programs	0	0
Cumulative expenditure upto reporting period	68,34,000	55,44,000
Mode of amount spent	Other implementing agencies	Other implementing agencies

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (62) [See below]
Average net profit for last three financial years	62,84,53,361
Prescribed CSR expenditure	1,25,69,067.22
Amount CSR to be spent for financial year	1,23,77,926
Amount CSR spent for financial year	1,23,78,000
Amount spent in local area	1,23,78,000
Amount unspent CSR	0
Details of implementing agency	Trust

Textual information (62)

Details CSR policy [Text Block]

Corporate Social Responsibility (CSR)

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. Brief outline on CSR Policy of the Company: The Company has framed CSR policy in line with the requirements of Section 135 of the Companies Act, 2013 and Rules made there under. As a socially responsible corporate citizen, your Company is committed to the core values of collective progress and welfare. The Company aims to undertake initiatives that create sustainable growth and empowers under privileged sections of society.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Hitesh Chimanlal Doshi	Chairman and Managing Director	1	Nil
2	Hitesh Pranjivan Mehta	Whole Time Director	1	1
3	Jayesh Dhirajlal Shah	Independent Director	1	1

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: www.waaree.com

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	FY 2020-21	1,91,141	1,91,141

	TOTAL	1,91,141	1,91,141

6. Average net profit of the company as per section 135(5) – Rs. 62,84,53, 361/-

7. (a) Two percent of average net profit of the company as per section 135(5) – Rs 1,25,69,067

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. - Nil

(c) Amount required to be set off for the financial year, if any – Rs 1,91,141

(d) Total CSR obligation for the financial year (7a+7b-7c). Rs 1,23,77,926

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (in Rs.)		Amount Unspent (in Rs.)			
Total amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per section 135(5)			
Amount	Date of transfer	Name of the Fund	Amount	Date of transfer	
1,23,78,000	Nil	-	-	-	-

(b) Details of CSR amount spent against ongoing projects for the financial year: Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Sr.No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area(Yes/No).	Location of the project.	Projectduration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation Direct (Yes/No).

State.	District.	Name	CSR Registration number.
Nil			

(c) Details of CSR amount spent against other than ongoing projects for the financial year: Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule V II to the Act.	Local area (Yes/No).	Location of the project.	Amounts spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
State.	District.	Name.	CSR registration number.				
1.							

(d) Amount spent in Administrative Overheads - Nil

(e) Amount spent on Impact Assessment, if applicable - Not applicable

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) – Nil

(g) Excess amount for set off, if any – Nil

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	1,25,69,067
(ii)	Total amounts spent for the Financial Year *	1,23,78,000
(iii)	Excess amount spent for the financial year [(ii) - (i)]	Nil

(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii) - (iv)]	Nil

* The amount spent is after set off Rs 1,91,141 from previous year. (Refer clause 7(c) above)

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.)	Amount transferred to any funds specified under Schedule VI as per section 135(6), if any.	Amount remaining to be spent in succeeding financial years. (in Rs.)
Name of the Fund	Amount (in Rs).	Date of transfer.			
1.	FY 2020-21	-	-	-	-
2.	FY 2019-20	-	31,02,991	-	-
3.	FY 2018-19	31,02,991	-	-	- 31,02,991

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed/Ongoing.

3.								
	TOTAL							

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details). – Nil

- (a) Date of creation or acquisition of the capital asset(s).
- (b) Amount of CSR spent for creation or acquisition of capital asset
- (c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
- (d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). Not applicable

For and on behalf of the Board of Directors

Waaree Energies Limited

Sd/-

Hitesh Chimanlal Doshi

Chairman & Managing Director

Place: Mumbai

Date: September 12, 2022

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 3.59	[INR/shares] 2.55
Total basic earnings (loss) per share	[INR/shares] 3.59	[INR/shares] 2.55
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.59	[INR/shares] 2.55
Total diluted earnings (loss) per share	[INR/shares] 3.59	[INR/shares] 2.55
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0