

**[110000] Balance sheet**

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

	<b>31/03/2022</b>	<b>31/03/2021</b>
Balance sheet [Abstract]		
Assets [Abstract]		
Non-current assets [Abstract]		
Property, plant and equipment	22,606.5	0.4
Other intangible assets	0	0
Non-current financial assets [Abstract]		
Non-current investments	0	0
Loans, non-current	0	0
Other non-current financial assets	1,237.22	0.35
Total non-current financial assets	1,237.22	0.35
Other non-current assets	(A) 5,787.9	4.18
Total non-current assets	29,631.62	4.93
Current assets [Abstract]		
Inventories	6,810.3	0
Current financial assets [Abstract]		
Current investments	0	0
Trade receivables, current	2,024.32	0
Cash and cash equivalents	18,320.94	228.74
Loans, current	0	0
Other current financial assets	570.57	9.95
Total current financial assets	20,915.83	238.69
Other current assets	7,045.11	7.25
Total current assets	34,771.24	245.94
Total assets	64,402.86	250.87
Equity and liabilities [Abstract]		
Equity [Abstract]		
Equity attributable to owners of parent [Abstract]		
Equity share capital	264.8314	1.9935
Other equity	33,300.06	134.73
Total equity attributable to owners of parent	33,564.89	136.72
Non controlling interest	0	0
Total equity	33,564.89	136.72
Liabilities [Abstract]		
Non-current liabilities [Abstract]		
Non-current financial liabilities [Abstract]		
Borrowings, non-current	0	0
Other non-current financial liabilities	12,924.92	0
Total non-current financial liabilities	12,924.92	0
Provisions, non-current	194.16	0
Total non-current liabilities	13,119.08	0
Current liabilities [Abstract]		
Current financial liabilities [Abstract]		
Borrowings, current	0	0
Trade payables, current	13,758.59	80.28
Other current financial liabilities	3,355.22	13.36
Total current financial liabilities	17,113.81	93.64
Other current liabilities	565.48	20.51
Provisions, current	39.6	0
Total current liabilities	17,718.89	114.15
Total liabilities	30,837.97	114.15
Total equity and liabilities	64,402.86	250.87

**Footnotes**

(A) Current year Previous year Non-current tax assets (Net) 55.25 - Other non-current assets 6 5,732.65 4.18

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

..(1)

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Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	05/12/2020 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] -6,458.83	[INR/shares] -3,612.82
Total basic earnings (loss) per share	[INR/shares] -6,458.83	[INR/shares] -3,612.82
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -6,458.83	[INR/shares] -3,612.82
Total diluted earnings (loss) per share	[INR/shares] -6,458.83	[INR/shares] -3,612.82

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	01/04/2021 to 31/03/2022	05/12/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	14,070.82	0
Other income	166.05	0.54
Total income	14,236.87	0.54
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	21,324.26	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-6,600.14	0
Employee benefit expense	5,032.9	27.11
Finance costs	621.88	0.01
Depreciation, depletion and amortisation expense	1,485.75	0.01
Other expenses	31,409.73	105.93
Total expenses	53,274.38	133.06
Profit before exceptional items and tax	-39,037.51	-132.52
Total profit before tax	-39,037.51	-132.52
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-39,037.51	-132.52
Total profit (loss) for period	-39,037.51	-132.52
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-39,037.51	-132.52
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-39,037.51	-132.52
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

**[320000] Cash flow statement, indirect**

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	<b>01/04/2021 to 31/03/2022</b>	<b>05/12/2020 to 31/03/2021</b>
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before tax	-39,037.51	-132.52
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments for decrease (increase) in inventories	-6,810.3	0
Adjustments for decrease (increase) in trade receivables, current	-2,024.32	0
Adjustments for decrease (increase) in other current assets	-7,037.87	-7.25
Adjustments for decrease (increase) in other non-current assets	-5,728.48	-4.18
Adjustments for other financial assets, non-current	-1,611.45	-0.35
Adjustments for other financial assets, current	-560.63	-10.05
Adjustments for increase (decrease) in trade payables, current	13,678.31	80.28
Adjustments for increase (decrease) in other current liabilities	545.3	20.49
Adjustments for depreciation and amortisation expense	1,485.75	0.01
Adjustments for provisions, current	39.6	0
Adjustments for provisions, non-current	194.16	0
Adjustments for other financial liabilities, current	1,254.94	13.36
Adjustments for interest income	165.74	0
Adjustments for share-based payments	700.54	0
Other adjustments for non-cash items	(A) 618.84	(B) 0.09
Total adjustments for reconcile profit (loss)	-5,421.35	92.4
Net cash flows from (used in) operations	-44,458.86	-40.12
Income taxes paid (refund)	55.25	0
Net cash flows from (used in) operating activities	-44,514.11	-40.12
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of property, plant and equipment	0.02	0
Purchase of property, plant and equipment	8,394.76	0.41
Interest received	165.46	0
Other inflows (outflows) of cash	0	0.01
Net cash flows from (used in) investing activities	-8,229.28	-0.4
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	71,765.13	269.26
Payments of lease liabilities	929.54	0
Net cash flows from (used in) financing activities	70,835.59	269.26
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	18,092.2	228.74
Net increase (decrease) in cash and cash equivalents	18,092.2	228.74
Cash and cash equivalents cash flow statement at end of period	18,320.94	228.74

**Footnotes**

(A) Interest on lease liabilities 593.58 Unrealized foreign exchange (gain) / loss, net (0.31) Loss on disposals of property, plant and equipment/right-of-use assets 25.55

(B) Loss on disposals of property, plant and equipment/right-of-use assets 25.55

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

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	<b>01/04/2021 to 31/03/2022</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (39) [See below]