

KPIG ENERGIA PRIVATE LIMITED
Standalone Financial Statements for period 21/05/2019 to 31/03/2020

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Name of company	KPIG ENERGIA PRIVATE LIMITED
Corporate identity number	U40106GJ2019PTC108237
Permanent account number of entity	AAHCK6403D
Address of registered office of company	'KP House', Opp. Ishwar Farm Junction BRTS, Near Bliss IVF Circle, Canal Road, Bhatar, Surat-395017 (Gujarat)
Type of industry	Commercial and Industrial
Registration date	21/05/2019
Category/sub-category of company	Company limited by Shares/Non-govt company
Whether company is listed company	No
Number of employees in the company at the end of the financial Year	2
Whether company has published sustainability report for the financial Year	No
Date of board meeting when final accounts were approved	22/07/2020
Period covered by financial statements	F.Y. 2019-2020
Date of start of reporting period	21/05/2019
Date of end of reporting period	31/03/2020
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	No

[400400] Disclosures - Directors report**Details of shareholding pattern of directors and key managerial personnel [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	Director1		Director2	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] -9,990	[shares] -9,990	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	-99.90%	-99.90%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] -9,990	[shares] -9,990	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	-99.90%	-99.90%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	FARUKBHAI GULAMBHAI PATEL	FARUKBHAI GULAMBHAI PATEL	MOHMED SOHIL YUSUFBHAI DABHOYA	MOHMED SOHIL YUSUFBHAI DABHOYA
Increase decrease in shareholding during year	[shares] -9,990	[shares] -9,990	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	-99.90%	-99.90%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

Details of shareholding pattern of directors and key managerial personnel [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	Director3	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Total number of shares held at end of period	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%
Increase decrease in shareholding during year	[shares] -10	[shares] -10
Percentage increase decrease in shareholding during year	-0.10%	-0.10%
Total number of shares held at end of period	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%
Increase decrease in shareholding during year	[shares] -10	[shares] -10
Percentage increase decrease in shareholding during year	-0.10%	-0.10%
Total number of shares held at end of period	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Details of shareholding pattern of directors and key managerial personnel [LineItems]		
Name of directors and key managerial personnel	RAMKISHORE RAJARAM JAJOO	RAMKISHORE RAJARAM JAJOO
Increase decrease in shareholding during year	[shares] -10	[shares] -10
Percentage increase decrease in shareholding during year	-0.10%	-0.10%
Total number of shares held at end of period	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%

Details of shareholding pattern [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Shareholders [Member]	Promoters [Member]	Indian [Member]	Individual/HUF [Member]
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	0.10%
Percentage of change in shares held during year	0.00%	0.00%	0.00%	-99.90%
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	0.10%
Percentage of change in shares held during year	0.00%	0.00%	0.00%	-99.90%
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	0.10%
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	0.10%
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	0.10%

Details of shareholding pattern [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Corporate bodies [Member]
	21/05/2019 to 31/03/2020
Details of shareholding pattern [Abstract]	
Details of shareholding pattern [LineItems]	
Number of demat shares held at end of period	[shares] 0
Number of physical shares held end of period	[shares] 9,990
Total number of shares held at end of period	[shares] 9,990
Percentage of total shares held at end of period	99.90%
Percentage of change in shares held during year	99.90%
Total number of shares held at end of period	[shares] 9,990
Percentage of total shares held at end of period	99.90%
Percentage of change in shares held during year	99.90%
Total number of shares held at end of period	[shares] 9,990
Percentage of total shares held at end of period	99.90%
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Percentage of total shares held at end of period	99.90%
Total number of shares held at end of period	[shares] 9,990
Percentage of total shares held at end of period	99.90%
Total number of shares held at end of period	[shares] 9,990
Percentage of total shares held at end of period	99.90%

Details of change in promoters' shareholding [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	PROMOTER1		PROMOTER2	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	Farukbhai Gulambhai Patel	Farukbhai Gulambhai Patel	Ramkishore Rajaram Jajoo	Ramkishore Rajaram Jajoo
Increase decrease in shareholding during year	[shares] -9,990	[shares] -9,990	[shares] -10	[shares] -10
Percentage increase decrease in shareholding during year	-99.90%	-99.90%	-0.10%	-0.10%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in promoters shareholding during year [TextBlock]	Decrease due to Share Transfer on 04.06.2019 to K.P.I. Global Infrastructure Limited	Decrease due to Share Transfer on 04.06.2019 to K.P.I. Global Infrastructure Limited	Decrease due to Share Transfer on 04.06.2019 to Farukbhai Gulambhai Patel - [Nominee of K.P.I. Global Infrastructure Limited]	Decrease due to Share Transfer on 04.06.2019 to Farukbhai Gulambhai Patel - [Nominee of K.P.I. Global Infrastructure Limited]
Increase decrease in shareholding during year	[shares] -9,990	[shares] -9,990	[shares] -10	[shares] -10
Percentage increase decrease in shareholding during year	-99.90%	-99.90%	-0.10%	-0.10%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] -9,990	[shares] -9,990	[shares] -10	[shares] -10
Percentage increase decrease in shareholding during year	-99.90%	-99.90%	-0.10%	-0.10%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

Details of change in promoters' shareholding [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	PROMOTER3		PROMOTER4	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Total number of shares held at end of period	[shares] 9,990	[shares] 9,990	[shares] 10	[shares] 10
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Total number of shares held at end of period	[shares] 9,990	[shares] 9,990	[shares] 10	[shares] 10
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	K.P.I. Global Infrastructure Limited	K.P.I. Global Infrastructure Limited	Farukbhai Gulambhai Patel - Nominee of K.P.I. Global Infrastructure Limited	Farukbhai Gulambhai Patel - Nominee of K.P.I. Global Infrastructure Limited
Increase decrease in shareholding during year	[shares] 9,990	[shares] 9,990	[shares] 10	[shares] 10
Percentage increase decrease in shareholding during year	99.90%	99.90%	0.10%	0.10%
Total number of shares held at end of period	[shares] 9,990	[shares] 9,990	[shares] 10	[shares] 10
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Details of increase (decrease) in promoters shareholding during year [TextBlock]	Increase due to Share Transfer on 04.06.2019 from Farukbhai Gulambhai Patel	Increase due to Share Transfer on 04.06.2019 from Farukbhai Gulambhai Patel	Increase due to Share Transfer on 04.06.2019 from Ramkishore Rajaram Jajoo	Increase due to Share Transfer on 04.06.2019 from Ramkishore Rajaram Jajoo
Increase decrease in shareholding during year	[shares] 9,990	[shares] 9,990	[shares] 10	[shares] 10
Percentage increase decrease in shareholding during year	99.90%	99.90%	0.10%	0.10%
Total number of shares held at end of period	[shares] 9,990	[shares] 9,990	[shares] 10	[shares] 10
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Increase decrease in shareholding during year	[shares] 9,990	[shares] 9,990	[shares] 10	[shares] 10
Percentage increase decrease in shareholding during year	99.90%	99.90%	0.10%	0.10%
Total number of shares held at end of period	[shares] 9,990	[shares] 9,990	[shares] 10	[shares] 10
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%

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 1 [Member]
	21/05/2019 to 31/03/2020
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	NIL
Description of main product/service	NIL
NIC code of product/service	NIL
Percentage to total turnover of company	0.00%

Details of shareholding of promoters [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	PROMOTER1	PROMOTER2	PROMOTER3	PROMOTER4
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 9,990	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00%	99.90%	0.10%
Percentage of change in shares held during year	-99.90%	-0.10%	99.90%	0.10%
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Farukbhai Gulambhai Patel	Ramkishore Rajaram Jajoo	K.P.I. Global Infrastructure Limited	Farukbhai Gulambhai Patel - Nominee of K.P.I. Global Infrastructure Limited
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 9,990	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00%	99.90%	0.10%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	-99.90%	-0.10%	99.90%	0.10%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 9,990	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00%	99.90%	0.10%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 9,990	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00%	99.90%	0.10%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 9,990	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00%	99.90%	0.10%

Details of indebtedness of company [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Indebtedness [Axis]	Indebtedness [Member]	Unsecured loans [Member]
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Details of indebtedness of company [Abstract]		
Details of indebtedness of company [LineItems]		
Changes in indebtedness [Abstract]		
Addition in indebtedness	6,52,92,851	6,52,92,851
Reduction in indebtedness	0	0
Total changes in indebtedness	6,52,92,851	6,52,92,851
Principal amount at end of financial year	6,52,92,851	6,52,92,851
Interest due but not paid at end of financial year	0	0
Interest accrued but not due at end of financial year	0	0
Total indebtedness at end of financial year	6,52,92,851	6,52,92,851

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	DIRECTOR1	DIRECTOR2
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
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	FARUKBHAJ	MOHMED SOHIL
Middle name of director	GULAMBHAI	YUSUFBHAI
Last name of director	PATEL	DABHOYA
Designation of director	DIRECTOR	ADDITIONAL DIRECTOR
Director identification number of director	00414045	07112947
Date of signing board report	02/12/2020	02/12/2020

Particulars of holding, subsidiary and associate companies [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Particulars of companies [Axis]	HoldingCompany1
	21/05/2019 to 31/03/2020
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	K.P.I. GLOBAL INFRASTRUCTURE LIMITED
Address of company	'KP House', Opp. Ishwar Farm Junction BRTS, Near Bliss IVF Circle, Canal Road, Bhatar, Surat-395017, Gujarat
Country of incorporation of company	INDIA
CIN of company	L40102GJ2008PLC083302
Type of company	Holding
Percentage of shares held	100.00%
Applicable section	2(46)

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
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	The Company has transferred the whole amount of profit/loss to Reserve & Surplus Account for the financial year ended on March 31, 2020.
Disclosures relating to amount recommended to be paid as dividend	For the year ended March 31, 2020, the Board of Directors have not declared/recommended any dividend.
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]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [See below]
Details of change in promoters shareholding [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	A statement on declaration by independent director in terms of sub-section (6) of section 149 of the Act is not applicable to the company.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (11) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	The Company has established Enterprise Risk Management process to manage risks with the objective of maximizing shareholders value.
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (12) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	No Operational activity was undertaken by the company during the year.
Disclosure of change in nature of business [TextBlock]	NIL
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	NIL

Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (14) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (15) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (16) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (17) [See below]
Number of meetings of board	8

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD OF DIRECTOR'S REPORT

To,

The Members,

KPIG ENERGIA PRIVATE LIMITED

Your Directors are pleased to present the 1st Annual Report on the business and operation of KPIG Energia Private Limited together with the Audited Statement of Accounts of the Company for the year ended on March 31, 2020.

1. FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY:

No Operational activity was undertaken by the company during the year.

2. DIVIDEND & RESERVES:

For the year ended March 31, 2020, the Board of Directors have not declared/recommended any dividend. The Company has transferred the whole amount of profit/loss to Reserve & Surplus Account for the financial year ended on March 31, 2020.

3. CREDIT RATING:

During the year 2019-20, your Company have not obtained any credit rating from any Credit Rating Agencies.

4. DEPOSITS :

During the financial year 2019-20, the Company has neither accepted/invited any deposits nor has any outstanding deposit of earlier years and there has not been any amount of principal or interest on deposits from public was outstanding as on March 31, 2020, pursuant to section 73 of the Companies Act, 2013 and/or pursuant to section 58A of the Companies Act, 1956.

5. PARTICULARS OF EMPLOYEES:

The information required under the Companies (Appointment & Remuneration) Rules 2014, as amended from time to time, relating to the statement showing the details of employee(s) of the company who throughout the year was in receipt of remuneration, this is stated that none of the employee in the company has received remuneration above the limits specified in the rule.

6. DIRECTORS' RESPONSIBILITY STATEMENT:

Accordingly, pursuant to Section 134(3)(c) and 134(5) of the Act, the Board of Directors, to the best of their knowledge and ability, confirm that:

- A. in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- B. we have 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. proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- D. the annual accounts have been prepared on a going concern basis;
- E. proper systems to ensure compliance with the provisions of all applicable laws were in place and that such systems were adequate and operating effectively; and
- F. the directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

7. AUDITORS:

Pursuant to the provisions of Section 139 and any other applicable provisions and the Rules framed thereunder, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Companies (Audit and Auditors) Rules, 2014, as amended from time to time, the board has approved the appointment of M/s. K A SANGHAVI & CO LLP, Chartered Accountants, bearing Firm Registration No.120846W/W100289, as the first auditors of the company to hold office until the conclusion of this Annual General Meeting till the conclusion of 6th Annual General Meeting of the Company to be held in the year 2025 of the Company on such remuneration as may be determined by the Board of Directors of the Company. Pursuant to Sections 139 and 141 of the Act read with the Companies (Audit and Auditors) Rules 2014, the auditors have furnished a certificate of their eligibility and consent as the Auditors of the Company.

8. COMMENTS ON AUDITORS REPORT, SECRETARIAL AUDITORS REPORT AND COST AUDITORS REPORTS:

1. The Statutory Auditors Report: The Audit Report submitted by statutory auditors for the financial year ended March 31, 2020 does not contain any qualifications, reservations, adverse remarks or disclaimers.
2. The Secretarial Auditors Report: NOT APPLICABLE in case of our company.
3. The Cost Auditors Report: NOT APPLICABLE in case of our company.

9. EXTRACT OF THE ANNUAL RETURN:

Pursuant to Sections 92 & 134(3) of the Act and Rule 12 of the Companies (Management and Administration) Rules, 2014, the extract of Annual Return in Form MGT-9 is annexed herewith in the prescribed format and forms part of this Report.

10. MEETINGS OF THE BOARD:

The Board of Directors met 8 (Eight) times during the year 2019-20 and details of the same are mentioned below:

Sr. No.	Date of meeting	Total No. of Directors on the Date of Meeting	No. of Directors attended	% of Attendance
1	27.05.2019	2	2	100
2	04.06.2019	2	2	100
3	17.06.2019	2	2	100
4	02.09.2019	2	2	100
5	10.12.2019	2	2	100
6	20.01.2020	2	2	100
7	25.01.2020	2	2	100
8	20.03.2020	2	2	100

11. AMOUNT OF UNPAID/UNCLAIMED DIVIDEND TRANSFER TO UNPAID DIVIDEND ACCOUNT OF THE COMPANY:

During the financial year 2019-20, the Company has not paid any dividend to their members; hence the company has not transferred any amount to unpaid/unclaimed dividend to a special account opened by the company called the Unpaid/Unclaim Dividend Account.

12. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the financial year 2019-20, the Company has accepted unsecured loan of Rs. 6,52,92,851/- from M/s. K.P.I. Global Infrastructure Limited, Holding Company of the Company. Except these, there is no other loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review.

13. MANAGERIAL REMUNERATION:

The Company has not paid any remuneration to the Directors.

14. DIRECTORS:

A) Changes in Directors and Key Managerial Personnel:

During the year, the Board has appointed Mr. Mohmed Sohil Yusufbhai Dabhoya (DIN: 07112947) as an Additional Director of the Company with effect from January 20, 2020 and the Board has also accepted resignation letter received from Mr. Ramkishore Rajaram

Jajoo(DIN: 00051786) from the post of Director of the Company with effect of January 25, 2020. There was no other change in the Directors/Key Managerial Personnel during the year 2019-20.

B) Declaration by an Independent Director(s) and re- appointment, if any:

Not Applicable to Our Company.

C) Formal Annual Evaluation

Not Applicable to Our Company.

15. SHARE CAPITAL:

½ AUTHORIZED SHARE CAPITAL :

The Authorised Share Capital of the company as on March 31, 2020 is Rs. 5,00,00,000/- (Rupees Five Crores only) divided into 50,00,000 (FiftyLakhs) Equity Shares of Rs. 10/- (Rupees ten only) each. During the year under review, the company has not increased Authorised share capital of the Company. Therefore, there was no change in the Company's Authorised share capital.

½ PAIDUP SHARE CAPITAL:

The Paid up Share Capital of the company as on March 31, 2020 is Rs. 1,00,000/- (Rupees One Lakh only) divided into 10,000 (Ten Thousand) Equity Shares of Rs. 10/- (Rupees ten only) each. During the year under review, the company has not increased Paid up share capital of the Company. Therefore, there was no change in the Company's Paid up share capital.

½ SHARE TRANSFER:

During the year under review, Company has received and approved the below mentioned share transfer request, from the members of the Company.

Sr. No.	Folio No	Name Transferor	No of Shares	Folio No	Name Transferee	No of Shares
1	01	Farukbhai Gulambhai Patel	9990	03	K.P.I. Global Infrastructure Ltd.	9990
2	02	Ramkishore Rajaram Jajoo	10	04	Farukbhai Gulambhai Patel - Nominee of KPI Global	10
	TOTAL	10000	TOTAL	10000		

16. RISK MANAGEMENT POLICY:

The Company has established Enterprise Risk Management process to manage risks with the objective of maximizing shareholders value.

17. CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY:

Provisions of the Companies Act, 2013 regarding CSR applicability is NOT APPLICABLE to our Company. Hence, the Company has not formed any Committee for CSR Policy formulation and has not set aside any amount for CSR activities.

18. GENERAL:

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Details relating to deposits covered under Chapter V of the Act.
2. Issue of equity shares with differential rights as to dividend, voting or otherwise.
3. Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and except ESOP referred to in this Report.
4. There were no material changes or commitment affecting the financial position of the company, having occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.
5. Particulars relating conservation of energy, technology absorption, foreign exchange earnings and outgo during the year under reporting, are not given in absence of such energy consumption and foreign exchange earnings or outgo.
6. A statement on declaration by independent director in terms of sub-section (6) of section 149 of the Act is not applicable to the company.
7. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
8. The Company is not required to constitute or reporting on any Committee of the Board U/s 178(1) of the Companies Act, 2013 i.e. Nomination Committee/Remuneration Committee/Shareholders Committee/ Audit Committee etc.
9. Being a Private Limited Company, provision of Vigil Mechanism is not applicable to the Company.
10. Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

19. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

During the year under review, No Company has become or ceased to be a subsidiary of the Company. The Company does not have any Associate and/or Joint Venture Companies. Hence, the Form No AOC-1 i.e. Statement containing salient features of the financial statement of Subsidiaries/associate companies/joint ventures (Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014) is NOT APPLICABLE to the company. (ATTACHED FORM AOC-1, MARKED NOT APPLICABLE)

20. DISCLOSURE OF RELATED PARTY TRANSACTION:

All Related Party Transactions that were entered into during the financial year were on an arm's length basis, in the ordinary course of

business and were in compliance with the applicable provisions of the Act. The particulars of contracts / arrangements with related parties referred to in Section 188(1) entered into during the financial year under review as required have been provided in Form AOC-2, which forms part of this Report.

21. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Directors are responsible for laying down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively as per the Section 134(5)(e) of the Companies Act, 2013. The Company has put in place strong internal control systems and best in class processes commensurate with its size and scale of operations which ensures that all the assets are safeguarded and protected and that the transactions are authorized recorded and reported correctly. The internal audit covers a wide variety of operational matters and ensures compliance with specific standard with regards to availability and suitability of policies and procedures. During the year no reportable material weakness in the design or operation were observed.

22. SECRETARIAL STANDARDS OF ICSI:

The Directors have devised proper systems and processes for complying with the requirements of applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems were adequate and operating effectively.

23. ACKNOWLEDGEMENT:

The Company express its sincere gratitude towards different government and other authorities including local authorities for their co-operation to the management by giving timely approval or clearance towards the projects of the Company. The Company is also thankful to the shareholders, suppliers, customers and other associates for their co-operation to the management and for their contribution towards the growth of the Company. The Board does hope for the contribution and co-operation from all continuously in future also.

For KPIG Energia Private Limited

Farukbhai Gulambhai Patel

Director

DIN: 00414045

Date: 02.12.2020

Place: Surat

Mohmed Sohil Yusufbhai Dabhoya

Director

DIN: 07112947

Textual information (2)

Description of state of companies affair

KPIG Energia Private Limited ("the Company") was incorporated on 21/05/2019 as a Private Limited company in India. The company is a wholly owned subsidiary company of holding company K.P.I. Global Infrastructure Limited. The company is primarily engaged in Development and Dealing of Solar Park plots, Development of Solar Parks for Generation and Distribution of Solar Energy.

Textual information (3)

Details regarding energy conservation

Particulars relating conservation of energy, technology absorption, foreign exchange earnings and outgo during the year under reporting, are not given in absence of such energy consumption and foreign exchange earnings or outgo.

Textual information (4)

Details regarding technology absorption

Particulars relating conservation of energy, technology absorption, foreign exchange earnings and outgo during the year under reporting, are not given in absence of such energy consumption and foreign exchange earnings or outgo.

Textual information (5)

Details regarding foreign exchange earnings and outgo

Particulars relating conservation of energy, technology absorption, foreign exchange earnings and outgo during the year under reporting, are not given in absence of such energy consumption and foreign exchange earnings or outgo.

Textual information (6)

Disclosures in director's responsibility statement

Accordingly, pursuant to Section 134(3)(c) and 134(5) of the Act, the Board of Directors, to the best of their knowledge and ability, confirm that: A. in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures; B. we have 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. proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; D. the annual accounts have been prepared on a going concern basis; E. proper systems to ensure compliance with the provisions of all applicable laws were in place and that such systems were adequate and operating effectively; and F. the directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

Textual information (7)

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

There were no material changes or commitment affecting the financial position of the company, having occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

Textual information (8)

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

During the financial year 2019-20, the Company has accepted unsecured loan of Rs. 6,52,92,851/- from M/s. K.P.I. Global Infrastructure Limited, Holding Company of the Company. Except these, there is no other loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review.

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 an arm's length basis, in the ordinary course of business and were in compliance with the applicable provisions of the Act. The particulars of contracts / arrangements with related parties referred to in Section 188(1) entered into during the financial year under review as required have been provided in Form AOC-2, which forms part of this Report.

Textual information (10)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

Pursuant to Sections 92 & 134(3) of the Act and Rule 12 of the Companies (Management and Administration) Rules, 2014, the extract of Annual Return in Form MGT-9 is annexed herewith in the prescribed format and forms part of this Report.

Textual information (11)

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 is not required to constitute or reporting on any Committee of the Board U/s 178(1) of the Companies Act, 2013i.e. Nomination Committee/Remuneration Committee/Shareholders Committee/ Audit Committee etc.

Textual information (12)

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

Provisions of the Companies Act, 2013 regarding CSR applicability is NOT APPLICABLE to our Company. Hence, the Company has not formed any Committee for CSR Policy formulation and has not set aside any amount for CSR activities.

Textual information (13)

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

During the year, the Board has appointed Mr. Mohmed Sohil Yusufbhai Dabhoya (DIN: 07112947) as an Additional Director of the Company with effect from January 20, 2020 and the Board has also accepted resignation letter received from Mr. Ramkishore Rajaram Jajoo (DIN: 00051786) from the post of Director of the Company with effect of January 25, 2020. There was no other change in the Directors/Key Managerial Personnel during the year 2019-20.

Textual information (14)

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

During the financial year 2019-20, the Company has neither accepted/invited any deposits nor has any outstanding deposit of earlier years and there has not been any amount of principal or interest on deposits from public was outstanding as on March 31, 2020, pursuant to section 73 of the Companies Act, 2013 and/or pursuant to section 58A of the Companies Act, 1956.

Textual information (15)

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

During the financial year 2019-20, the Company has neither accepted/invited any deposits nor has any outstanding deposit of earlier years and there has not been any amount of principal or interest on deposits from public was outstanding as on March 31, 2020, pursuant to section 73 of the Companies Act, 2013 and/or pursuant to section 58A of the Companies Act, 1956.

Textual information (16)

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

The Directors are responsible for laying down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively as per the Section 134(5)(e) of the Companies Act, 2013. The Company has put in place strong internal control systems and best in class processes commensurate with its size and scale of operations which ensures that all the assets are safeguarded and protected and that the transactions are authorized recorded and reported correctly. The internal audit covers a wide variety of operational matters and ensures compliance with specific standard with regards to availability and suitability of policies and procedures. During the year no reportable material weakness in the design or operation were observed.

Textual information (17)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

During the year, the Board has appointed Mr. Mohmed Sohil Yusufbhai Dabhoya (DIN: 07112947) as an Additional Director of the Company with effect from January 20, 2020

The Company has not paid any remuneration to the Directors.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Auditorsfirm
	21/05/2019 to 31/03/2020
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	K A SANGHAVI & CO LLP
Name of auditor signing report	SANGHAVI A M I S H ASHVINBHAI
Firms registration number of audit firm	120846W
Membership number of auditor	101413
Address of auditors	1001, 1002, 1003, RAJHANS BONISTA, GHOD DOD ROAD, SURAT - 395007
Permanent account number of auditor or auditor's firm	AAEFK1866G
SRN of form ADT-1	H76913383
Date of signing audit report by auditors	22/07/2020
Date of signing of balance sheet by auditors	22/07/2020

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	21/05/2019 to 31/03/2020
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (18) [See below]
Disclosure relating to quantitative details of fixed assets	a.The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (19) [See below]
Disclosure relating to title deeds of immovable properties	Textual information (20) [See below]
Disclosure in auditors report relating to inventories	Textual information (21) [See below]
Disclosure in auditors report relating to loans	Textual information (22) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (23) [See below]
Disclosure relating to terms and conditions of loans granted	Textual information (24) [See below]
Disclosure regarding receipt of loans granted	Textual information (25) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (26) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (27) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (28) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (29) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (30) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	According to the information and explanations given to us, the Company has not raised any money by way of Initial Public Offer, Further Public Offer (Including Debt Instruments) during the year.
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	According to the information and explanations given to us, no fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our audit.
Disclosure in auditors report relating to managerial remuneration	Textual information (31) [See below]
Disclosure in auditors report relating to Nidhi Company	Textual information (32) [See below]
Disclosure in auditors report relating to transactions with related parties	Textual information (33) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (34) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (35) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (36) [See below]

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure in auditor's report explanatory [TextBlock]	Textual information (37) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (18)

Disclosure in auditors report relating to fixed assets

a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. b. The company has a regular programme of physical verification of its assets by which all assets are verified in a phased manner over a period of 2 years. In accordance with this programme, a portion of fixed assets has been physically verified by the management during the year and no material discrepancies have been noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets. c. According to the information and explanations given by the management, the title deeds of immovable properties as disclosed in Note No. 7 "Tangible Assets" under "Property Plant and Equipments" to the Standalone Financial Statements, are held in the name of the Company.

Textual information (19)

Disclosure relating to physical verification and material discrepancies of fixed assets

b. The company has a regular programme of physical verification of its assets by which all assets are verified in a phased manner over a period of 2 years. In accordance with this programme, a portion of fixed assets has been physically verified by the management during the year and no material discrepancies have been noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets.

Textual information (20)

Disclosure relating to title deeds of immovable properties

c. According to the information and explanations given by the management, the title deeds of immovable properties as disclosed in Note No. 7 "Tangible Assets" under "Property Plant and Equipments" to the Standalone Financial Statements, are held in the name of the Company.

Textual information (21)

Disclosure in auditors report relating to inventories

During the year under reporting, the company has not started any business activities and therefore, there is no inventory during the year under reporting and therefore, we have not commented on clause No.(a), (b) and (c) of this point.

Textual information (22)

Disclosure in auditors report relating to loans

According to the information and explanations given to us, the Company has not granted loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, provisions of clauses 3(iii) (a), (b) & (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (23)

Disclosure about loans granted to parties covered under section 189 of companies act

According to the information and explanations given to us, the Company has not granted loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, provisions of clauses 3(iii) (a), (b) & (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (24)

Disclosure relating to terms and conditions of loans granted

According to the information and explanations given to us, the Company has not granted loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, provisions of clauses 3(iii) (a), (b) & (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (25)

Disclosure regarding receipt of loans granted

According to the information and explanations given to us, the Company has not granted loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, provisions of clauses 3(iii) (a), (b) & (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (26)

Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

The company has not granted any loans or provided any guarantees or security to the parties covered under section 185 of the Act. The company has complied with the provisions of Section 186 of the Act, in respect of investments made, or loans or guarantee or security provided to the parties covered under section 186.

Textual information (27)

Disclosure in auditors report relating to deposits accepted

According to information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of directives issued by Reserve Bank of India, provisions of Section 73 to 76 of the Act, any other relevant provisions of the Act and the relevant Rules framed thereunder. Hence, the provisions of clause 3(v) of the Order are not applicable to the Company and hence not commented upon.

Textual information (28)

Disclosure in auditors report relating to maintenance of cost records

The provisions of The Companies (Cost Records and Audit) Rules, 2014 as amended by the Companies (cost records and audit) Amendment Rules, 2016 read with provisions of Sec. 148(1) of The Companies Act, 2013 for the maintenance of cost records are not applicable to the company. Hence the Company is not required to maintain Cost Records and hence not required to get the cost audit done as per the provisions of The Companies (Cost Records and Audit) Rules, 2014.

Textual information (29)

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

a. According to the information and explanations given to us and the records of the company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues including provident fund, employees' state insurance, income-tax, customs duty, GST, cess, professional tax and other material statutory dues applicable to it, with appropriate authorities. However, there has been a slight delay in few cases.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, customs duty, GST, cess, professional tax and other material statutory dues were in arrears as at 31ST March, 2020 for a period of more than six months from the date they became payable.

According to the information and explanations given to us, there are no dues of income tax, GST, customs duty which have not been deposited with the appropriate authorities on account of any dispute.

Textual information (30)

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

In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of any loan or borrowings from any financial institutions, bank or Government nor to Debentures holders.

Textual information (31)

Disclosure in auditors report relating to managerial remuneration

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not paid/provided for any managerial remuneration during the year under reporting.

Textual information (32)

Disclosure in auditors report relating to Nidhi Company

In our opinion and according to the information and explanations given to us, the company is not a Nidhi company. Accordingly, the provisions of clause 3(xii) of the Order are not applicable to the Company and hence not commented upon.

Textual information (33)

Disclosure in auditors report relating to transactions with related parties

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 Section 177 and 188 of the Act, where applicable and details of such transactions have been disclosed in the notes to the financial statements as required by the applicable Indian accounting standards.

Textual information (34)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

According to the information and explanations given to us and based on our examinations 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, the provisions of clause 3(xiv) of the Order are not applicable to the Company and hence not commented upon.

Textual information (35)

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

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly the provisions of clause 3(xv) of the Order are not applicable and hence not commented upon.

Textual information (36)

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

According to the information and explanations given to us, the company is not required to be registered under section 45 -IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of clause 3(xvi) of the Order are not applicable to the Company and hence not commented upon.

Textual information (37)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

KPIG ENERGIA PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying Financial Statements of KPIG ENERGIA PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31st March 2020, the Statement of Profit and Loss, and Statement of cash flows for the year therein ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. (hereinafter referred to as "the financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020 and loss, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the 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 financial statements.

Key Audit Matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the company as it is an unlisted company.

Other Information

The company's management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the company's annual report, management discussion and analysis, Board's report including Annexures to Board's report but does not include the Financial Statements and our auditor's report thereon.

re on.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or otherwise likely to be materially misstated/inconsistent.

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.

Management's and Board of Director's Responsibility for the Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards specified under Section 133 of the Act and other accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

½ Identify and assess the risks of material misstatement of the 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, misrepresentation, or the override of internal controls.

½ Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate

internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

¶½ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial statements made by management and the Board of Directors.

¶½ Conclude on the appropriateness of management and Board of Directors 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 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.

¶½ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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, in dividualy or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i)

planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the 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 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (1) of Section 143 of the Act, 2013 we give in the "Annexure - A", a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

2. (A) 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 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 financial statements comply with the Ind AS specified under Section 133 of the Act;

e) On the basis of written representations received from the directors as on 31st March, 2020, taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2020, from being appointed as a director in terms of Section 164(2) of the Act; and

f) With respect to the adequacy of the internal financial controls over financial reporting of financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".

(B) With respect to the other matters to be included in the Auditors' 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 no pending litigations.
- ii. The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

(C) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act:

Since the company is a Private Limited Company, the exemption has been provided in respect of the limits of the managerial remuneration to its directors vide notification No. F.No. 1/12014-CL.V GSR 464i₂/12 dated 5TH June, 2015 and hence the provisions of Sec. 197(16) and schedule V of the Companies Act, 2013 are not applicable.

for K A S AN G H AVI AND CO LLP Chartered Accountants

FRN : 120846W / W100289

Place : SURAT

Date : 22/07/2020

AMISH ASHVIN BHAI SANGH AVI

PARTNER

M. NO. 101413

ICAI UDIN : 20101413AAAADO1827

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2020
Balance sheet [Abstract]	
Equity and liabilities [Abstract]	
Shareholders' funds [Abstract]	
Share capital	1,00,000
Reserves and surplus	-5,73,759
Money received against share warrants	0
Total shareholders' funds	-4,73,759
Share application money pending allotment	0
Deferred government grants	0
Minority interest	0
Non-current liabilities [Abstract]	
Long-term borrowings	6,52,92,851
Other long-term liabilities	0
Long-term provisions	0
Total non-current liabilities	6,52,92,851
Current liabilities [Abstract]	
Short-term borrowings	0
Trade payables	0
Other current liabilities	20,750
Short-term provisions	0
Total current liabilities	20,750
Total equity and liabilities	6,48,39,842
Assets [Abstract]	
Non-current assets [Abstract]	
Fixed assets [Abstract]	
Tangible assets	6,15,23,748.5
Intangible assets	0
Tangible assets capital work-in-progress	2,86,529.77
Intangible assets under development or work-in-progress	0
Total fixed assets	6,18,10,278.27
Non-current investments	0
Deferred tax assets (net)	1,92,792
Long-term loans and advances	0
Other non-current assets	0
Total non-current assets	6,20,03,070.27
Current assets [Abstract]	
Current investments	0
Inventories	0
Trade receivables	0
Cash and bank balances	4,50,385.73
Short-term loans and advances	23,86,386
Other current assets	0
Total current assets	28,36,771.73
Total assets	6,48,39,842

[400300] 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]	DIRECTOR1	DIRECTOR2
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
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	FARUKBHAI	MOHMED SOHIL
Middle name of director	GULAMBHAI	YUSUFBHAI
Last name of director	PATEL	DABHOYA
Designation of director	DIRECTOR	ADDITIONAL DIRECTOR
Director identification number of director	00414045	07112947
Date of signing of financial statements by director	22/07/2020	22/07/2020

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Statement of cash flows [Abstract]	
Whether cash flow statement is applicable on company	Yes
Cash flows from used in operating activities [Abstract]	
Profit before extraordinary items and tax	-7,66,551
Adjustments for reconcile profit (loss) [Abstract]	
Adjustments to profit (loss) [Abstract]	
Adjustments for finance costs	0
Adjustments for depreciation and amortisation expense	0
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for share-based payments	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments to profit (loss)	0
Adjustments for working capital [Abstract]	
Adjustments for decrease (increase) in inventories	0
Adjustments for decrease (increase) in trade receivables	0
Adjustments for decrease (increase) in other current assets	-23,86,386
Adjustments for increase (decrease) in trade payables	0
Adjustments for increase (decrease) in other current liabilities	20,750
Adjustments for provisions	0
Total adjustments for working capital	-23,65,636
Total adjustments for reconcile profit (loss)	-23,65,636
Net cash flows from (used in) operations	-31,32,187
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities before extraordinary items	-31,32,187
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) operating activities	-31,32,187
Cash flows from used in investing activities [Abstract]	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of tangible assets	0
Purchase of tangible assets	6,18,10,278.27
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0

Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Proceeds from government grants	0
Net cash flows from (used in) investing activities before extraordinary items	-6,18,10,278.27
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) investing activities	-6,18,10,278.27
Cash flows from used in financing activities [Abstract]	
Proceeds from issuing shares	1,00,000
Proceeds from issuing other equity instruments	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	6,52,92,851
Repayments of borrowings	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities before extraordinary items	6,53,92,851
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) financing activities	6,53,92,851
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4,50,385.73
Effect of exchange rate changes on cash and cash equivalents [Abstract]	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	4,50,385.73
Cash and cash equivalents cash flow statement at end of period	4,50,385.73

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]	Equity shares [Member]	Equity shares 1 [Member]
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Disclosure of classes of share capital [Abstract]			
Disclosure of classes of share capital [LineItems]			
Type of share			EQUITY SHARES
Number of shares authorised	[shares] 50,00,000	[shares] 50,00,000	[shares] 50,00,000
Value of shares authorised	5,00,00,000	5,00,00,000	5,00,00,000
Number of shares issued	[shares] 10,000	[shares] 10,000	[shares] 10,000
Value of shares issued	1,00,000	1,00,000	1,00,000
Number of shares subscribed and fully paid	[shares] 10,000	[shares] 10,000	[shares] 10,000
Value of shares subscribed and fully paid	1,00,000	1,00,000	1,00,000
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] 10,000	[shares] 10,000	[shares] 10,000
Total value of shares subscribed	1,00,000	1,00,000	1,00,000
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 10,000	[shares] 10,000	[shares] 10,000
Value of shares called	1,00,000	1,00,000	1,00,000
Calls unpaid [Abstract]			
Calls unpaid by directors and officers [Abstract]			
Calls unpaid by directors	0	0	0
Calls unpaid by officers	0	0	0
Total calls unpaid by directors and officers	0	0	0
Calls unpaid by others	0	0	0
Total calls unpaid	0	0	0
Forfeited shares	0	0	0
Forfeited shares reissued	0	0	0
Value of shares paid-up	1,00,000	1,00,000	1,00,000
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]			
Increase in number of shares outstanding [Abstract]			
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 10,000	[shares] 10,000	[shares] 10,000
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 10,000	[shares] 10,000	[shares] 10,000
Decrease in number of shares during period [Abstract]			
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0
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] 10,000	[shares] 10,000	[shares] 10,000
Number of shares outstanding at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000
Reconciliation of value of shares outstanding [Abstract]			

Changes in share capital [Abstract]			
Increase in share capital during period [Abstract]			
Amount of public issue during period	0	0	0
Amount of bonus issue during period	0	0	0
Amount of rights issue during period	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0
Amount of other private placement issue during period	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0
Amount of other preferential allotment issue during period	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0
Amount of other issues during period	1,00,000	1,00,000	1,00,000
Amount of employee stock option plan issued during period	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0
Total aggregate amount of increase in share capital during period	1,00,000	1,00,000	1,00,000
Decrease in share capital during period [Abstract]			
Decrease in amount of shares bought back	0	0	0
Other decrease in amount of shares	0	0	0
Total decrease in share capital during period	0	0	0
Total increase (decrease) in share capital	1,00,000	1,00,000	1,00,000
Share capital at end of period	1,00,000	1,00,000	1,00,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company	[shares] 10,000	[shares] 10,000	[shares] 10,000
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 10,000	[shares] 10,000	[shares] 10,000
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
Name of shareholder [Axis]	Shareholder 1 [Member]
	21/05/2019 to 31/03/2020
Disclosure of shareholding more than five per cent in company [Abstract]	
Disclosure of shareholding more than five per cent in company [LineItems]	
Type of share	EQUITY SHARES
Name of shareholder	K. P. I. GLOBAL INFRASTRUCTURE LIMITED
CIN of shareholder	L40102GJ2008PLC083302
PAN of shareholder	AADCK5573C
Country of incorporation or residence of shareholder	INDIA
Number of shares held in company	[shares] 10,000
Percentage of shareholding in company	100.00%

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (38) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes
Number of persons on private placement of equity share	0
Number of persons on private placement of preference share	0
Number of shareholders of company	2
Number of allottees in case of preferential allotment	0
Whether reduction in capital done during year	No
Amount of reduction in capital during year	0
Percentage of capital reduction to capital prior to reduction	0.00%
Whether money raised from public offering during year	No
Amount raised from public offering during year	0
Amount utilised towards specified purposes for public offering	0
Amount remaining unutilised received in respect of public offering	0

Textual information (38)**Disclosure of notes on share capital explanatory [Text Block]**

The Company has only one class of equity shares having a par value of Rs 10 each. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the Company, the holder of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]	Surplus [Member]
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	-5,73,759	-5,73,759
Other additions to reserves	0	0
Total additions to reserves	-5,73,759	-5,73,759
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 preferred 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 preferred dividend appropriation	0	0
Final special dividend appropriation	0	0
Total final dividend appropriation	0	0
Total dividend appropriation	0	0
Dividend tax appropriation [Abstract]		
Equity dividend tax appropriation	0	0
Preferred dividend tax appropriation	0	0
Total dividend tax appropriation	0	0
Other appropriations	0	0
Transfer to general reserve	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0
Appropriation towards bonus shares	0	0
Total changes in reserves	-5,73,759	-5,73,759
Reserves at end of period	-5,73,759	-5,73,759
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on reserves explanatory [TextBlock]	
Aggregate amount set aside or proposed to be set aside, to reserve	0
Aggregate amounts withdrawn from such reserves set aside	0
Share reserves joint ventures	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]	
	Loans and advances from related parties [Member]	Loans and advances from others [Member]
Classification of borrowings [Axis]		
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Unsecured borrowings [Member]
	31/03/2020	31/03/2020
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	6,52,92,851	6,52,92,851
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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]	Land [Member]	
	Owned and leased assets [Member]	Owned and leased assets [Member]	Owned assets [Member]
Sub classes of tangible assets [Axis]			
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]			
Disclosure of additional information tangible assets [LineItems]			
Depreciation method tangible assets	Textual information (39) [See below]	Textual information (40) [See below]	Textual information (41) [See below]
Useful lives or depreciation rates tangible assets	Textual information (42) [See below]	Textual information (43) [See below]	Textual information (44) [See below]

Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6,15,23,748.5	6,15,23,748.5		6,15,23,748.5	6,15,23,748.5	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0		0	0		0
Impairment loss recognised in profit or loss tangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss tangible assets	0		0	0		0
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	6,15,23,748.5	6,15,23,748.5	0	6,15,23,748.5	6,15,23,748.5	0
Tangible assets at end of period	6,15,23,748.5	6,15,23,748.5	0	6,15,23,748.5	6,15,23,748.5	0

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Additions other than through business combinations tangible assets	6,15,23,748.5	6,15,23,748.5	
Acquisitions through business combinations tangible assets	0	0	
Depreciation tangible assets	0		0
Impairment loss recognised in profit or loss tangible assets	0		0
Reversal of impairment loss recognised in profit or loss tangible assets	0		0
Revaluation increase (decrease) tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets through demergers	0	0	0
Disposals tangible assets, others	0	0	0
Total disposals tangible assets	0	0	0
Other adjustments tangible assets [Abstract]			
Increase (decrease) through net exchange differences tangible assets	0	0	
Other adjustments tangible assets, others	0	0	0
Total other adjustments tangible assets	0	0	0
Total changes in tangible assets	6,15,23,748.5	6,15,23,748.5	0
Tangible assets at end of period	6,15,23,748.5	6,15,23,748.5	0

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on tangible assets explanatory [TextBlock]	
Share tangible assets joint ventures, net	0

Textual information (39)

Depreciation method tangible assets

Depreciation on tangible fixed assets is calculated on the Straight Line Method (SLM) based on the useful lives and residual values estimated by the management in accordance with Schedule II to the Companies Act, 2013. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset. No assets have been revalued during the period.

Textual information (40)

Depreciation method tangible assets

Depreciation on tangible fixed assets is calculated on the Straight Line Method (SLM) based on the useful lives and residual values estimated by the management in accordance with Schedule II to the Companies Act, 2013. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset. No assets have been revalued during the period.

Textual information (41)

Depreciation method tangible assets

Depreciation on tangible fixed assets is calculated on the Straight Line Method (SLM) based on the useful lives and residual values estimated by the management in accordance with Schedule II to the Companies Act, 2013. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset. No assets have been revalued during the period.

Textual information (42)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets is calculated on the Straight Line Method (SLM) based on the useful lives and residual values estimated by the management in accordance with Schedule II to the Companies Act, 2013. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset. No assets have been revalued during the period.

Textual information (43)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets is calculated on the Straight Line Method (SLM) based on the useful lives and residual values estimated by the management in accordance with Schedule II to the Companies Act, 2013. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset. No assets have been revalued during the period.

Textual information (44)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets is calculated on the Straight Line Method (SLM) based on the useful lives and residual values estimated by the management in accordance with Schedule II to the Companies Act, 2013. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset. No assets have been revalued during the period.

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]
	31/03/2020
Disclosure of intangible assets [Abstract]	
Disclosure of intangible assets [LineItems]	
Reconciliation of changes in intangible assets [Abstract]	
Intangible assets at end of period	0

[200400] Notes - Non-current investments

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (45) [See below]
Accounting policy for determination of carrying amount of investments [TextBlock]	Textual information (46) [See below]
Aggregate amount of quoted non-current investments	0
Market value of quoted non-current investments	0
Aggregate amount of unquoted non-current investments	0
Aggregate provision for diminution in value of non-current investments	0
Share non-current investments joint ventures	0

Textual information (45)

Disclosure of notes on non-current investments explanatory [Text Block]

Investments which are readily realisable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued.

Textual information (46)

Accounting policy for determination of carrying amount of investments [Text Block]

Investments which are readily realisable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued.

[200500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (47) [See below]
Accounting policy for determination of carrying amount of investments [TextBlock]	Textual information (48) [See below]
Aggregate amount of quoted current investments	0
Market value of quoted current investments	0
Aggregate amount of unquoted current investments	0
Aggregate provision for diminution in value of current investments	0
Share current investments joint ventures	0

Textual information (47)

Disclosure of notes on current investments explanatory [Text Block]

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value, if any is made to recognise a decline other than temporary in the value of the investments. On disposal of an investment, if any, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

Textual information (48)

Accounting policy for determination of carrying amount of investments [Text Block]

Investments which are readily realisable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued.

[200600] Notes - Subclassification and notes on liabilities and assets**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	Capital advances [Member]	Other loans and advances, others [Member]
Classification of loans and advances [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]
Classification of assets based on security [Axis]		
	31/03/2020	21/05/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	21,57,336	2,29,050
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	21,57,336	2,29,050
Nature of other loans and advances		GST CREDIT RECEIVABLE - RS. 43200/- DUN & BRANDSTREET INFORMATION SERVICE INDIA PVT. LTD. - Rs. 185850/-
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Loans and advances due by others	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Loans and advances due by private companies in which any director is director	0	0
Loans and advances due by private companies in which any director is member	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]
	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]	
Trade receivables notes [Abstract]	
Trade receivables [Abstract]	
Subclassification of trade receivables [Abstract]	
Subclassification of trade receivables [LineItems]	
Breakup of trade receivables [Abstract]	
Total trade receivables	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]
	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Inventories [Abstract]	
Classification of inventories [Abstract]	
Details of inventories [LineItems]	
Inventories	0

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	
Trade payables, long-term	0
Gross amount due to customers for contract work, non-current	0
Others long-term, others	0
Total others, long-term	0
Total other long-term liabilities	0
Share other long-term liabilities joint ventures	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (49) [See below]
Share provisions joint ventures	0
Current maturities of long-term debt	0
Current maturities of finance lease obligations	0
Interest accrued but not due on borrowings	0
Interest accrued and due on borrowings	0
Interest accrued but not due on public deposits	0
Interest accrued and due on public deposits	0
Debentures claimed but not paid	0
Income received in advance	0
Unpaid dividends	0
Application money received for allotment of securities and due for refund, principal	0
Unpaid matured deposits and interest accrued thereon	0
Unpaid matured debentures and interest accrued thereon	0
Withholding taxes payable	0
Service tax payable	0
VAT payable	0
Excise duty payable	0
Taxes payable current tax	0
Taxes payable wealth tax	0
Taxes payable sales tax	0
Taxes payable other tax	20,750
Accrued expenses payable	0
Security deposits refundable, current	0
Customer deposits refundable, current	0
Other deposits refundable, current	0
Total deposits refundable current	0
Gross amount due to customers for contract work, current	0
Public deposit payable, current	0
Total other payables, current	20,750
Derivative liabilities	0
Advance received against contracts	0
Advance received from customers	0
Other advance received	0
Bills payable acceptances	0
Retention money payable	0
Accrued salary payable	0
Accrued payroll liabilities, other	0
Short-term employee related liabilities	0
Contribution to provident fund scheme	0
Current liabilities portion of share application money pending allotment	0
Other current liabilities, others	0
Total other current liabilities	20,750
Share other current liabilities joint ventures	0
Share long-term loans and advances joint ventures	0
Share short-term loans and advances joint ventures	0
Share long-term trade receivables joint ventures	0
Gross amount due from customers for contract work, non-current	0
Other non-current assets, others	0
Total other non-current assets	0
Share other non-current assets joint ventures	0
Share inventories joint ventures	0
Aggregate amount of trade receivables outstanding for period exceeding six months	0
Share trade receivables joint ventures	0

Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (50) [See below]
Fixed deposits with banks	0
Other deposits with banks	0
Deposit repayment reserve account with banks	0
Other balances with banks	33,765.73
Total balance with banks	33,765.73
Cheques, drafts on hand	0
Cash on hand	4,16,620
Others	0
Total cash and cash equivalents	4,50,385.73
Other bank balances	0
Total cash and bank balances	4,50,385.73
Earmarked balances with banks	0
Balances held with banks to extent held as margin money	0
Balances held with banks to extent held as security against borrowings	0
Balances held with banks to extent held as guarantees	0
Balances held with banks to extent held against other commitments	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0
Bank deposits with more than twelve months maturity	0
Share cash and cash equivalents joint ventures	0
Unbilled revenue	0
Unamortised premium of forward contracts	0
Other unamortised expenses	0
Gross amount due from customers for contract work, current	0
Dividend receivable, subsidiaries	0
Dividend receivable, others	0
Total dividend receivable	0
Interest receivable	0
Derivative assets	0
Tangible assets held for sale	0
Other current assets, others	0
Total other current assets	0
Share other current assets joint ventures	0

Textual information (49)

Disclosure of notes on provisions explanatory [Text Block]

A provision is recognised when the Company has a present obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made of the amount of obligation. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These estimates are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Provisions of various expenses are recognized in the financial statements since there exists present obligations as a result of event and the expenses are accrued and incurred during the period.

The opening balance of provisions are used during the period against the payments during the period. The closing balances of provisions are the expenses accrued during the period and provided.

Textual information (50)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Cash and cash equivalents for the purpose of cash flow statement comprise cash at bank and in hand, cheques on hand and short-term investments with an original maturity of three months or less.

[200700] Notes - Additional disclosures on balance sheet**Details of shareholding pattern of promoters and public [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern of promoters and public [Axis]	Promoters [Member]
Classification based on nationality or origin [Axis]	Indian [Member]
	21/05/2019 to 31/03/2020
Additional balance sheet notes [Abstract]	
Details of shareholding pattern of promoters and public [Abstract]	
Details of shareholding pattern of promoters and public [LineItems]	
Number of shares held by Indian	[shares] 10
Percentage of shares held by Indian	0.10%
Number of shares held by non-resident Indian	[shares] 0
Percentage of shares held by non-resident Indian	0.00%
Number of shares held by foreign national other than non-resident Indian	[shares] 0
Percentage of shares held by foreign national other than non-resident Indian	0.00%
Number of shares held by central government	[shares] 0
Percentage of shares held by central government	0.00%
Number of shares held by state government	[shares] 0
Percentage of shares held by state government	0.00%
Number of shares held by government companies	[shares] 0
Percentage of shares held by government companies	0.00%
Number of shares held by insurance companies	[shares] 0
Percentage of shares held by insurance companies	0.00%
Number of shares held by banks	[shares] 0
Percentage of shares held by banks	0.00%
Number of shares held by financial institutions	[shares] 0
Percentage of shares held by financial institutions	0.00%
Number of shares held by foreign institutional investors	[shares] 0
Percentage of shares held by foreign institutional investors	0.00%
Number of shares held by mutual funds	[shares] 0
Percentage of shares held by mutual funds	0.00%
Number of shares held by venture capital	[shares] 0
Percentage of shares held by venture capital	0.00%
Number of shares held by body corporate	[shares] 9,990
Percentage of shares held by body corporate	99.90%
Number of shares held by others	[shares] 0
Percentage of shares held by others	0.00%
Total number of shares	[shares] 10,000
Total of percentage shares	100.00%

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]	
Claims against company not acknowledged as debt	0
Guarantees	0
Other money for which company is contingently liable	0
Total contingent liabilities	0
Estimated amount of contracts remaining to be executed on capital account and not provided for	0
Uncalled liability on shares and other investments partly paid	0
Other commitments	0
Total commitments	0
Total contingent liabilities and commitments	0
Amount of dividends proposed to be distributed to equity shareholders	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0
Percentage of proposed dividend	0.00%
Outstanding unutilised amounts received in respect of issue of securities for specific purpose	0
Amount of unutilised amounts invested	0
Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee having share capital	0
Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee not having share capital	0
Financial effect of deviation from accounting standards balance sheet	0
Percentage of share capital held by foreign company	0.00%
Value of share capital held by foreign company	0
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0
Number of shareholders promoters	2
Number of shareholders public	0
Total number of shareholders promoters and public	2
Amount of provisions to be made on account of income reversal and non-performing assets remaining unrealised	0
Cumulative amount provided till previous year	0
Amount provided in current year	0
Balance amount to be provided	0
Deposits accepted or renewed during period	0
Deposits matured and claimed but not paid during period	0
Deposits matured and claimed but not paid	0
Deposits matured but not claimed	0
Interest on deposits accrued and due but not paid	0
Additions to equity share warrants during period	0
Deductions in equity share warrants during period	0
Total changes in equity share warrants during period	0
Equity share warrants at end of period	0
Equity share warrants for existing members	0
Equity share warrants for others	0
Total equity share warrants	0
Share application money received during year	0
Share application money paid during year	0
Amount of share application money received back during year	0
Amount of share application money repaid returned back during year	0
Number of person share application money paid during year	0
Number of person share application money received during year	0
Number of person share application money paid as at end of year	0
Number of person share application money received as at end of year	0
Share application money received and due for refund	0
Amount of sweat equity shares issued	0

Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No
Net worth of company	-4,73,759
Unclaimed share application refund money	0
Unclaimed matured debentures	0
Unclaimed matured deposits	0
Interest unclaimed amount	0
Investment in subsidiary companies	0
Investment in government companies	0
Amount due for transfer to investor education and protection fund (IEPF)	0
Number of warrants converted into equity shares during period	0
Number of warrants converted into preference shares during period	0
Number of warrants converted into debentures during period	0
Number of warrants issued during period (in foreign currency)	0
Number of warrants issued during period (INR)	0
Number of shareholders to whom shares are allotted under private placement during period	0

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (51) [See below]
Disclosure of general information about company [TextBlock]	Textual information (52) [See below]
Disclosure of accounting policies explanatory [TextBlock]	Textual information (53) [See below]
Changes in accounting estimate and accounting policy explanatory [TextBlock]	
Amount of changes in accounting estimate having material effect in current period	0
Amount of changes in accounting estimate having material effect in subsequent period	0

Textual information (51)

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES :

(i) Basis of preparation of Financial Statements :

These financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis, except in case of assets for which provision for impairment for certain financial instruments which are measured at fair value.

All amounts included in the financial statements are reported in absolute figures of Indian Rupees.

(ii) Presentation and disclosure of financial statements :

During the year end 31ST March 2020, the company has presented the financial statements as per the Schedule III notified under the Companies Act, 2013.

(iii) Use of Estimates :

The preparation of financial statements in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, if any at the end of the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Estimation of uncertainties relating to the global health pandemic from COVID-19 (COVID-19):

The COVID-19 pandemic is an evolving human tragedy declared a global pandemic by the World Health Organisation with adverse impact on economy and business. Supply Chain disruptions in India as a result of the outbreak started with restrictions on movement of goods, closure of borders etc., in several states followed by a nationwide lockdown from the 25th of March 2020 announced by the Indian Government, to stem the spread of COVID-19. Due to this the operations at various sites of the Company has been temporarily disrupted. However, the Company's electric power sale business was not much affected and is considered essential services in these challenging times.

In light of these circumstances, the Company has considered the possible effects that may result from COVID-19 on the carrying amounts of financials assets, inventory, receivables, advances, property plant and equipment, Intangibles etc. as well as liabilities accrued. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of this pandemic, the Company has used internal and external information such as current contract terms, financial strength of partners, investment profile, future volume estimates from the business etc. Having reviewed the underlying data and based on current estimates the Company expects the carrying amount of these assets will be recovered and there is no significant impact on liabilities accrued. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements and the Company will continue to closely monitor any material changes to future economic conditions.

(iv) Property, Plant and Equipment (AS 10) :

Property, plant and equipment are carried at cost of acquisition and other applicable costs less accumulated depreciation and accumulated impairment loss, if any. The cost of fixed assets includes cost of acquisition plus, any freight, taxes, duties and other incidental expenses that are directly attributable to bring the assets to their working conditions for their intended use. Borrowing costs directly attributable to the qualifying assets are capitalized as part of the cost. The costs of internally generated assets comprise direct costs attributed to the generation of the assets.

Capital work in progress comprises of the cost of fixed assets that are not yet ready for their intended use at the balance sheet date. Assets held for disposal, if any are stated at the lower of net book value and the estimated net realizable value.

Advances paid towards the acquisition of fixed assets, if any outstanding as of balance sheet date is disclosed under long term loans and advances.

When parts of the items of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. Subsequent expenditure relating to the property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably.

Advances paid towards the acquisition of fixed assets, if any outstanding as of balance sheet date is disclosed under long term loans and advances. No assets have been revalued during the period.

(v) Intangible Assets :

Intangible assets are stated at the consideration paid for acquisition less accumulated amortization and accumulated impairment losses, if any.

Intangible assets, if any are amortized on a straight line basis over the estimated useful economic life.

Amortization methods and useful lives are reviewed periodically including at each financial year end.

(vi) Borrowing Costs (AS 16):

Borrowing cost primarily includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset.

(vii) Depreciation / Amortization :

Depreciation on tangible fixed assets is calculated on the Straight Line Method (SLM) based on the useful lives and residual values estimated by the management in accordance with Schedule II to the Companies Act, 2013. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset. No assets have been revalued during the period.

(viii) Impairment of Tangible and Intangible Assets (AS 28):

As per the estimates made by the management and as per the various assessments made by the management, there were no indicators whether internal or external (as provided in para 8 of AS 28) which has led to the impairment loss to any assets. Since there are no such indicators which suggest that the net value of the assets would fall significantly by passage of time and normal use, the company has not provided for any impairment loss for any assets during the current financial period. The company has chosen the "value in use" technic and as per the measurement of future cash flow, the management is of the opinion that the future cash flow and the terminal value of the assets would not be significantly less than the carrying value and hence no impairment for any assets has been provided for in the financial statements.

No reversal of impairment loss has been recognized in the Profit & loss Account.

Since the company has not carried out the activities in segments, the impairment loss or reversal of the impairment loss has not been provided for the segments.

In the opinion of the Board of Directors and to the best of their knowledge and belief the aggregate value of the current assets, loans and advances on realization in the ordinary course of business, will not be less than the amount at which they are stated in the Balance Sheet.

(ix) Investments (AS 13):

Investments which are readily realisable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges

such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value, if any is made to recognise a decline other than temporary in the value of the investments. On disposal of an investment, if any, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

(x) Government grants and subsidies (AS 12):

Grants and subsidies from the government are recognised when there is reasonable assurance that (i) the Company will comply with the conditions attached to them, and (ii) the grant / subsidy will be received.

When the grant or subsidy relates to revenue, it is recognised as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is recognised as deferred income and released to income in equal amounts over the expected useful life of the related asset.

During the period, the Company has not applied for any Grants / subsidies related to the Revenue or specific Fixed Assets nor the Company has received any such Grants / subsidies during the period.

(xi) Inventories (AS 2):

Inventories of work in progress is determined on the basis of the actual expenditure attributable to the said work till the end of the reporting period.

(xii) Revenue recognition (AS 9):

During the year no income or revenue has been earned or accrued to the company and therefore, the requirements of AS 9 are not applicable to the company.

(xiii) Goods and Services Tax :

GST credit available on purchase of materials, purchase of capital goods and input services is not charged to cost of material, capital goods and services. GST Credit availed is accounted by way of adjustment against GST payable on outward taxable supply of goods and services.

(xiv) Retirement and other Employee benefits (AS 15) :

The Company has not employed any employees during the year under consideration hence the requirements of AS 15 are not applicable and hence the requirement for contributions to Provident Fund or any other Employee benefit funds are not applicable.

(xv) Foreign Exchange Transactions (AS 11):

The Company has not entered into any Foreign Exchange Transactions during the period under consideration.

(xvi) Taxation (AS 22):

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current period and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognised for all taxable timing differences. Deferred tax assets are recognised for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits.

At each reporting date, the Company re-assesses unrecognised deferred tax assets. It recognises unrecognised deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realised.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realised. Any such write down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

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 tax assets and deferred taxes relate to the same taxable entity and the same taxation authority. Separate and detailed calculation of deferred tax is appended in notes.

(xvii) Provisions and Contingent Liabilities, Contingent Assets (AS 29):

A provision is recognised when the Company has a present obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made of the amount of obligation. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These estimates are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Provisions of various expenses are recognized in the financial statements since there exists present obligations as a result of event and the expenses are accrued and incurred during the period.

The opening balance of provisions are used during the period against the payments during the period. The closing balances of provisions are the expenses accrued during the period and provided.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably.

The Company does not recognise a contingent liability but discloses its existence in the financial statements unless the possibility of an outflow is remote.

A contingent asset is not recognized in the financial statements and hence not disclosed.

(xviii) Earning / (loss) per share (AS 20) :

Basic earnings / (loss) per share are calculated by dividing the net profit / (loss) for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period are adjusted for any bonus shares issued during the period and also after the balance sheet date but before the date the financial statements are approved by the board of directors for the purpose of calculating diluted earnings / (loss) per share. The net profit / (loss) for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares if any as appropriate. The dilutive potential equity shares are adjusted for the proceeds receivable, had the shares been issued at fair value. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

(xix) Cash and Cash Equivalents :

Cash and cash equivalents for the purpose of cash flow statement comprise cash at bank and in hand, cheques on hand and short-term investments with an original maturity of three months or less.

(xx) Operating leases :

Where the Company is a lessee in sale and lease back transaction :

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item are classified as operating leases. Operating lease payments are recognised as an expense in the statement of profit and loss on the basis of the lease (rent agreements). Initial direct costs such as legal costs, brokerage costs, etc. if any, are recognised immediately in the statement of profit and loss.

Textual information (52)

Disclosure of general information about company [Text Block]

KPIG Energia Private Limited ("the Company") was incorporated on 21/05/2019 as a Private Limited company in India. The company is a wholly owned subsidiary company of holding company K.P.I. Global Infrastructure Limited. The company is primarily engaged in Development and Dealing of Solar Park plots, Development of Solar Parks for Generation and Distribution of Solar Energy.

Textual information (53)

Disclosure of accounting policies explanatory [Text Block]

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES :

(i) Basis of preparation of Financial Statements :

These financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis, except in case of assets for which provision for impairment for certain financial instruments which are measured at fair value.

All amounts included in the financial statements are reported in absolute figures of Indian Rupees.

(ii) Presentation and disclosure of financial statements :

During the year end 31ST March 2020, the company has presented the financial statements as per the Schedule III notified under the Companies Act, 2013.

(iii) Use of Estimates :

The preparation of financial statements in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, if any at the end of the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Estimation of uncertainties relating to the global health pandemic from COVID-19 (COVID-19):

The COVID-19 pandemic is an evolving human tragedy declared a global pandemic by the World Health Organisation with adverse impact on economy and business. Supply Chain disruptions in India as a result of the outbreak started with restrictions on movement of goods, closure of borders etc., in several states followed by a nationwide lockdown from the 25th of March 2020 announced by the Indian Government, to stem the spread of COVID-19. Due to this the operations at various sites of the Company has been temporarily disrupted. However, the Company's electric power sale business was not much affected and is considered essential services in these challenging times.

In light of these circumstances, the Company has considered the possible effects that may result from COVID-19 on the carrying amounts of financials assets, inventory, receivables, advances, property plant and equipment, Intangibles etc. as well as liabilities accrued. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of this pandemic, the Company has used internal and external information such as current contract terms, financial strength of partners, investment profile, future volume estimates from the business etc. Having reviewed the underlying data and based on current estimates the Company expects the carrying amount of these assets will be recovered and there is no significant impact on liabilities accrued. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements and the Company will continue to closely monitor any material changes to future economic conditions.

(iv) Property, Plant and Equipment (AS 10) :

Property, plant and equipment are carried at cost of acquisition and other applicable costs less accumulated depreciation and accumulated impairment loss, if any. The cost of fixed assets includes cost of acquisition plus, any freight, taxes, duties and other incidental expenses that are directly attributable to bring the assets to their working conditions for their intended use. Borrowing costs directly attributable to the qualifying assets are capitalized as part of the cost. The costs of internally generated assets comprise direct costs attributed to the generation of the assets.

Capital work in progress comprises of the cost of fixed assets that are not yet ready for their intended use at the balance sheet date. Assets held for disposal, if any are stated at the lower of net book value and the estimated net realizable value.

Advances paid towards the acquisition of fixed assets, if any outstanding as of balance sheet date is disclosed under long term loans and advances.

When parts of the items of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. Subsequent expenditure relating to the property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably.

Advances paid towards the acquisition of fixed assets, if any outstanding as of balance sheet date is disclosed under long term loans and advances. No assets have been revalued during the period.

(v) Intangible Assets :

Intangible assets are stated at the consideration paid for acquisition less accumulated amortization and accumulated impairment losses, if any.

Intangible assets, if any are amortized on a straight line basis over the estimated useful economic life.

Amortization methods and useful lives are reviewed periodically including at each financial year end.

(vi) Borrowing Costs (AS 16):

Borrowing cost primarily includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset.

(vii) Depreciation / Amortization :

Depreciation on tangible fixed assets is calculated on the Straight Line Method (SLM) based on the useful lives and residual values estimated by the management in accordance with Schedule II to the Companies Act, 2013. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset. No assets have been revalued during the period.

(viii) Impairment of Tangible and Intangible Assets (AS 28):

As per the estimates made by the management and as per the various assessments made by the management, there were no indicators whether internal or external (as provided in para 8 of AS 28) which has led to the impairment loss to any assets. Since there are no such indicators which suggest that the net value of the assets would fall significantly by passage of time and normal use, the company has not provided for any impairment loss for any assets during the current financial period. The company has chosen the "value in use" technic and as per the measurement of future cash flow, the management is of the opinion that the future cash flow and the terminal value of the assets would not be significantly less than the carrying value and hence no impairment for any assets has been provided for in the financial statements.

No reversal of impairment loss has been recognized in the Profit & loss Account.

Since the company has not carried out the activities in segments, the impairment loss or reversal of the impairment loss has not been provided for the segments.

In the opinion of the Board of Directors and to the best of their knowledge and belief the aggregate value of the current assets, loans and advances on realization in the ordinary course of business, will not be less than the amount at which they are stated in the Balance Sheet.

(ix) Investments (AS 13):

Investments which are readily realisable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges

such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value, if any is made to recognise a decline other than temporary in the value of the investments. On disposal of an investment, if any, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

(x) Government grants and subsidies (AS 12):

Grants and subsidies from the government are recognised when there is reasonable assurance that (i) the Company will comply with the conditions attached to them, and (ii) the grant / subsidy will be received.

When the grant or subsidy relates to revenue, it is recognised as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is recognised as deferred income and released to income in equal amounts over the expected useful life of the related asset.

During the period, the Company has not applied for any Grants / subsidies related to the Revenue or specific Fixed Assets nor the Company has received any such Grants / subsidies during the period.

(xi) Inventories (AS 2):

Inventories of work in progress is determined on the basis of the actual expenditure attributable to the said work till the end of the reporting period.

(xii) Revenue recognition (AS 9):

During the year no income or revenue has been earned or accrued to the company and therefore, the requirements of AS 9 are not applicable to the company.

(xiii) Goods and Services Tax :

GST credit available on purchase of materials, purchase of capital goods and input services is not charged to cost of material, capital goods and services. GST Credit availed is accounted by way of adjustment against GST payable on outward taxable supply of goods and services.

(xiv) Retirement and other Employee benefits (AS 15) :

The Company has not employed any employees during the year under consideration hence the requirements of AS 15 are not applicable and hence the requirement for contributions to Provident Fund or any other Employee benefit funds are not applicable.

(xv) Foreign Exchange Transactions (AS 11):

The Company has not entered into any Foreign Exchange Transactions during the period under consideration.

(xvi) Taxation (AS 22):

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current period and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognised for all taxable timing differences. Deferred tax assets are recognised for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits.

At each reporting date, the Company re-assesses unrecognised deferred tax assets. It recognises unrecognised deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realised.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realised. Any such write down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

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 tax assets and deferred taxes relate to the same taxable entity and the same taxation authority. Separate and detailed calculation of deferred tax is appended in notes.

(xvii) Provisions and Contingent Liabilities, Contingent Assets (AS 29):

A provision is recognised when the Company has a present obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made of the amount of obligation. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These estimates are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Provisions of various expenses are recognized in the financial statements since there exists present obligations as a result of event and the expenses are accrued and incurred during the period.

The opening balance of provisions are used during the period against the payments during the period. The closing balances of provisions are the expenses accrued during the period and provided.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably.

The Company does not recognise a contingent liability but discloses its existence in the financial statements unless the possibility of an outflow is remote.

A contingent asset is not recognized in the financial statements and hence not disclosed.

(xviii) Earning / (loss) per share (AS 20) :

Basic earnings / (loss) per share are calculated by dividing the net profit / (loss) for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period are adjusted for any bonus shares issued during the period and also after the balance sheet date but before the date the financial statements are approved by the board of directors for the purpose of calculating diluted earnings / (loss) per share. The net profit / (loss) for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares if any as appropriate. The dilutive potential equity shares are adjusted for the proceeds receivable, had the shares been issued at fair value. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

(xix) Cash and Cash Equivalents :

Cash and cash equivalents for the purpose of cash flow statement comprise cash at bank and in hand, cheques on hand and short-term investments with an original maturity of three months or less.

(xx) Operating leases :

Where the Company is a lessee in sale and lease back transaction :

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item are classified as operating leases. Operating lease payments are recognised as an expense in the statement of profit and loss on the basis of the lease (rent agreements). Initial direct costs such as legal costs, brokerage costs, etc. if any, are recognised immediately in the statement of profit and loss.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on government grants explanatory [TextBlock]	Textual information (54) [See below]
Capital subsidies or grants received from government authorities	0
Revenue subsidies or grants received from government authorities	0

Textual information (54)

Disclosure of notes on government grants explanatory [Text Block]

Grants and subsidies from the government are recognised when there is reasonable assurance that (i) the Company will comply with the conditions attached to them, and (ii) the grant / subsidy will be received.

When the grant or subsidy relates to revenue, it is recognised as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is recognised as deferred income and released to income in equal amounts over the expected useful life of the related asset.

During the period, the Company has not applied for any Grants / subsidies related to the Revenue or specific Fixed Assets nor the Company has received any such Grants / subsidies during the period.

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of employee benefits explanatory [TextBlock]	Textual information (55) [See below]

Textual information (55)

Disclosure of employee benefits explanatory [Text Block]

The Company has not employed any employees during the year under consideration hence the requirements of AS 15 are not applicable and hence the requirement for contributions to Provident Fund or any other Employee benefit funds are not applicable.

[300400] Notes - Employee share-based payments

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]	
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]	
Number of instruments other instruments granted	0

[201800] Notes - Borrowing cost

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on borrowing costs explanatory [TextBlock]	Textual information (56) [See below]
Borrowing costs capitalised	0

Textual information (56)**Disclosure of notes on borrowing costs explanatory [Text Block]**

Borrowing cost primarily includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset.

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	RELATEDPARTY1
	21/05/2019 to 31/03/2020
Disclosure of relationship and transactions between related parties [Abstract]	
Disclosure of relationship and transactions between related parties [LineItems]	
Name of related party	K.P.I. GLOBAL INFRASTRUCTURE LIMITED
Country of incorporation or residence of related party	INDIA
Permanent account number of related party	AADCK5573C
CIN of related party	L40102GJ2008PLC083302
Description of nature of related party relationship	Holding company
Description of nature of transactions with related party	LOAN TAKEN
Related party transactions [Abstract]	
Purchases of goods related party transactions	0
Purchases of goods related party transactions, percentage	0.00%
Revenue from sale of goods related party transactions	0
Revenue from sale of goods related party transactions, percentage	0.00%
Purchases of tangible assets related party transactions	0
Purchases of tangible assets related party transactions, percentage	0.00%
Sales of tangible assets related party transactions	0
Sales of tangible assets related party transactions, percentage	0.00%
Services received related party transactions	0
Services received related party transactions, percentage	0.00%
Revenue from rendering of services related party transactions	0
Revenue from rendering of services related party transactions, percentage	0.00%
Leases as lessor related party transactions	0
Leases as lessor related party transactions, percentage	0.00%
Leases as lessee related party transactions	0
Leases as lessee related party transactions, percentage	0.00%
Advances given during year related party transactions	0
Advances given during year related party transactions, percentage	0.00%
Advances taken during year related party transactions	6,52,92,851
Advances taken during year related party transactions, percentage	0.00%
Interest received during year related party transactions	0
Interest received during year related party transactions, percentage	0.00%
Interest paid during year related party transactions	0
Interest paid during year related party transactions, percentage	0.00%
Reimbursement of expenses incurred on behalf of company during year related party transactions	0
Reimbursement of expenses incurred on behalf of company during year related party transactions, percentage	0.00%
Reimbursement of expenses incurred by related party during year related party transactions	0
Reimbursement of expenses incurred by related party during year related party transactions, percentage	0.00%
Hire purchase as purchaser related party transactions	0
Hire purchase as purchaser related party transactions, percentage	0.00%
Hire purchase as seller related party transactions	0
Hire purchase as seller related party transactions, percentage	0.00%
Contribution to trust controlled by company in relation to CSR expenditure	0
Contribution to trust controlled by company in relation to CSR expenditure, percentage	0.00%
Transfers of research and development from enterprise related party transactions	0
Transfers of research and development from enterprise related party transactions, percentage	0.00%
Transfers of research and development to enterprise related party transactions	0
Transfers of research and development to enterprise related party transactions, percentage	0.00%
Transfers under license agreements from enterprise related party transactions	0
Transfers under license agreements from enterprise related party transactions, percentage	0.00%
Transfers under license agreements to enterprise related party transactions	0
Transfers under license agreements to enterprise related party transactions, percentage	0.00%
Transfers under finance agreements related party transactions [Abstract]	
Transfers of loan under finance agreements from enterprise related party transactions	0

Transfers of loan under finance agreements from enterprise related party transactions, percentage	0.00%
Transfers of loan under finance agreements to enterprise related party transactions	0
Transfers of loan under finance agreements to enterprise related party transactions, percentage	0.00%
Equity contributions made under finance agreements related party transactions	0
Equity contributions made under finance agreements related party transactions, percentage	0.00%
Equity contributions received under finance agreements related party transactions	0
Equity contributions received under finance agreements related party transactions, percentage	0.00%
Provision of guarantees or collateral by enterprise related party transactions	0
Provision of guarantees or collateral by enterprise related party transactions, percentage	0.00%
Provision of guarantees or collateral to enterprise related party transactions	0
Provision of guarantees or collateral to enterprise related party transactions, percentage	0.00%
Services received from management contracts	0
Services received from management contracts, percentage	0.00%
Revenue from services rendered through management contracts	0
Revenue from services rendered through management contracts, percentage	0.00%
Expense from agency arrangements	0
Expense from agency arrangements, percentage	0.00%
Revenue form agency arrangements	0
Revenue form agency arrangements, percentage	0.00%
Other related party transactions expense	0
Other related party transactions expense, percentage	0.00%
Other related party transactions income	0
Other related party transactions income, percentage	0.00%
Other related party transactions contribution made	0
Other related party transactions contribution made, percentage	0.00%
Other related party transactions contribution received	0
Other related party transactions contribution received, percentage	0.00%
Transaction relating to key management personnel [Abstract]	
Remuneration for key managerial personnel	0
Remuneration for key managerial personnel, percentage	0.00%
Outstanding balances for related party transactions [Abstract]	
Amounts payable related party transactions	0
Amounts payable related party transactions, percentage	0.00%
Amounts receivable related party transactions	0
Amounts receivable related party transactions, percentage	0.00%
Provisions for doubtful debts related to outstanding balances of related party transaction	0
Provisions for doubtful debts related to outstanding balances of related party transaction, percentage	0.00%
Share application money received from related party	0
Share application money received from related party, percentage	0.00%
Share application money given to related party	0
Share application money given to related party, percentage	0.00%
Maximum amount payable to related party during period	0
Maximum amount payable to related party during period, percentage	0.00%
Maximum amount receivable from related party during period	0
Maximum amount receivable from related party during period, percentage	0.00%
Amount written off during period in respect of debts due from related parties	0
Amount written off during period in respect of debts due from related parties, percentage	0.00%
Amount written back during period in respect of debts due to related parties	0
Amount written back during period in respect of debts due to related parties, percentage	0.00%

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on related party explanatory [TextBlock]	
Whether there are any related party transactions during year	Yes
Whether company is subsidiary company	Yes
Section under which company is subsidiary	Section 2(87)(ii)

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of leases explanatory [TextBlock]	Textual information (57) [See below]
Contingent rents recognised as expense classified as finance lease	0
Expected future minimum sublease payments receivable under non cancellable subleases, classified as finance lease	0
Expected future minimum sublease payments receivable under non cancellable subleases, classified as operating lease	0
Minimum lease payments recognised as expense, classified as operating lease	0
Contingent rents recognised as expense, classified as operating lease	0
Total lease payments recognised as expense	0
Sublease payments received or receivable recognised in statement of profit or loss, classified as operating lease	0
Unguaranteed residual values accruing to benefit of lessor	0
Accumulated provision for uncollectible minimum lease payments receivable	0
Contingent rents recognised as income classified as finance lease	0
Contingent rents recognised as income classified as operating lease	0
Whether any operating lease has been converted to financial lease or vice-versa	No

Textual information (57)**Disclosure of leases explanatory [Text Block]**

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item are classified as operating leases. Operating lease payments are recognised as an expense in the statement of profit and loss on the basis of the lease (rent agreements). Initial direct costs such as legal costs, brokerage costs, etc. if any, are recognised immediately in the statement of profit and loss.

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of earnings per share explanatory [TextBlock]	Textual information (58) [See below]
Weighted average shares and adjusted weighted average shares [Abstract]	
Basic weighted average shares	[shares] 8,634
Adjusted weighted average shares	[shares] 8,634
Diluted weighted average shares	[shares] 8,634
Adjustments of numerator to calculate basic earnings per share [Abstract]	
Profit (loss) for period	-5,73,759
Adjustments of numerator to calculate diluted earnings per share [Abstract]	
Profit (loss) for period	-5,73,759

Textual information (58)

Disclosure of earnings per share explanatory [Text Block]

Basic earnings / (loss) per share are calculated by dividing the net profit / (loss) for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period are adjusted for any bonus shares issued during the period and also after the balance sheet date but before the date the financial statements are approved by the board of directors for the purpose of calculating diluted earnings / (loss) per share. The net profit / (loss) for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares if any as appropriate. The dilutive potential equity shares are adjusted for the proceeds receivable, had the shares been issued at fair value. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (59) [See below]
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]	
Components of deferred tax assets [Abstract]	
Deferred tax asset, employee benefits	0
Deferred tax asset, expenditure disallowances	1,92,792
Deferred tax asset, depreciation	0
Deferred tax asset, provision doubtful debts	0
Deferred tax asset, sundry debtors	0
Deferred tax asset, unabsorbed depreciation	0
Deferred tax asset, unrealised carried forward losses	0
Deferred tax asset, VRS payment	0
Deferred tax in respect of business combinations	0
Deferred tax asset, other	0
Total deferred tax assets	1,92,792
Components of deferred tax liabilities [Abstract]	
Deferred tax liability, depreciation	0
Deferred tax liability, export incentives	0
Deferred tax liability, investments	0
Deferred tax liability, provision doubtful debts	0
Deferred tax liability, provision employee benefits	0
Deferred tax liability, provision expenses	0
Deferred tax liability, technical know-how fees	0
Deferred tax liability, other	0
Total deferred tax liabilities	0
Details of adjustments of deferred tax asset [Abstract]	
Adjustments of deferred tax asset against general reserve where approved by court	0
Adjustments of deferred tax asset against securities premium where approved by court	0

Textual information (59)

Disclosure of notes on income taxes explanatory [Text Block]

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current period and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognised for all taxable timing differences. Deferred tax assets are recognised for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits.

At each reporting date, the Company re-assesses unrecognised deferred tax assets. It recognises unrecognised deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realised.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realised. Any such write down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

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 tax assets and deferred taxes relate to the same taxable entity and the same taxation authority. Separate and detailed calculation of deferred tax is appended in notes.

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[201500] Notes - Impairment

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of impairment of assets explanatory [TextBlock]	Textual information (60) [See below]
Disclosure of impairment loss and reversal of impairment loss explanatory [TextBlock]	Textual information (61) [See below]

Textual information (60)**Disclosure of impairment of assets explanatory [Text Block]**

As per the estimates made by the management and as per the various assessments made by the management, there were no indicators whether internal or external (as provided in para 8 of AS 28) which has led to the impairment loss to any assets. Since there are no such indicators which suggest that the net value of the assets would fall significantly by passage of time and normal use, the company has not provided for any impairment loss for any assets during the current financial period. The company has chosen the "value in use" technic and as per the measurement of future cash flow, the management is of the opinion that the future cash flow and the terminal value of the assets would not be significantly less than the carrying value and hence no impairment for any assets has been provided for in the financial statements.

No reversal of impairment loss has been recognized in the Profit & loss Account.

Since the company has not carried out the activities in segments, the impairment loss or reversal of the impairment loss has not been provided for the segments.

In the opinion of the Board of Directors and to the best of their knowledge and belief the aggregate value of the current assets, loans and advances on realization in the ordinary course of business, will not be less than the amount at which they are stated in the Balance Sheet.

Textual information (61)**Disclosure of impairment loss and reversal of impairment loss explanatory [Text Block]**

As per the estimates made by the management and as per the various assessments made by the management, there were no indicators whether internal or external (as provided in para 8 of AS 28) which has led to the impairment loss to any assets. Since there are no such indicators which suggest that the net value of the assets would fall significantly by passage of time and normal use, the company has not provided for any impairment loss for any assets during the current financial period. The company has chosen the "value in use" technic and as per the measurement of future cash flow, the management is of the opinion that the future cash flow and the terminal value of the assets would not be significantly less than the carrying value and hence no impairment for any assets has been provided for in the financial statements.

No reversal of impairment loss has been recognized in the Profit & loss Account.

Since the company has not carried out the activities in segments, the impairment loss or reversal of the impairment loss has not been provided for the segments.

In the opinion of the Board of Directors and to the best of their knowledge and belief the aggregate value of the current assets, loans and advances on realization in the ordinary course of business, will not be less than the amount at which they are stated in the Balance Sheet.

[202100] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (62) [See below]
Disclosure of other provisions explanatory [TextBlock]	Textual information (63) [See below]
Disclosure of contingent liabilities explanatory [TextBlock]	Textual information (64) [See below]

Textual information (62)**Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]**

A provision is recognised when the Company has a present obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made of the amount of obligation. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These estimates are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Provisions of various expenses are recognized in the financial statements since there exists present obligations as a result of event and the expenses are accrued and incurred during the period.

The opening balance of provisions are used during the period against the payments during the period. The closing balances of provisions are the expenses accrued during the period and provided.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably.

The Company does not recognise a contingent liability but discloses its existence in the financial statements unless the possibility of an outflow is remote.

A contingent asset is not recognized in the financial statements and hence not disclosed.

Textual information (63)**Disclosure of other provisions explanatory [Text Block]**

A provision is recognised when the Company has a present obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made of the amount of obligation. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These estimates are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Provisions of various expenses are recognized in the financial statements since there exists present obligations as a result of event and the expenses are accrued and incurred during the period.

The opening balance of provisions are used during the period against the payments during the period. The closing balances of provisions are the expenses accrued during the period and provided.

Textual information (64)

Disclosure of contingent liabilities explanatory [Text Block]

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably.

The Company does not recognise a contingent liability but discloses its existence in the financial statements unless the possibility of an outflow is remote.

A contingent asset is not recognized in the financial statements and hence not disclosed.

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of cash flow statement explanatory [TextBlock]	
Consideration paid (received)	0
Portion of consideration paid (received) consisting of cash and cash equivalents	0
Cash and cash equivalents if different from balance sheet [Abstract]	
Cash and cash equivalents cash flow statement	4,50,385.73
Bank overdrafts classified as cash equivalents	0
Other differences to cash and cash equivalents in statement of cash flows	0
Total cash and cash equivalents	4,50,385.73
Cash and cash equivalents held by enterprise unavailable for use by group	0
Disclosure of additional information about understanding financial positions and liquidity of enterprise explanatory [TextBlock]	
Undrawn borrowing facilities	0
Cash flows from used in increases in operating capacity	0
Cash flows from used in maintaining operating capacity	0
Income taxes paid (refund) [Abstract]	
Income taxes paid (refund), classified as operating activities	0
Income taxes paid (refund), classified as investing activities	0
Income taxes paid (refund), classified as financing activities	0
Total income taxes paid (refund)	0

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Statement of profit and loss [Abstract]	
Disclosure of revenue from operations [Abstract]	
Disclosure of revenue from operations for other than finance company [Abstract]	
Revenue from sale of products	0
Revenue from sale of services	0
Other operating revenues	0
Excise duty	0
Service tax collected	0
Other duties taxes collected	0
Total revenue from operations other than finance company	0
Disclosure of revenue from operations for finance company [Abstract]	
Revenue from interest	0
Revenue from other financial services	0
Total revenue from operations finance company	0
Total revenue from operations	0
Other income	0
Total revenue	0
Expenses [Abstract]	
Cost of materials consumed	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0
Employee benefit expense	0
Finance costs	0
Depreciation, depletion and amortisation expense [Abstract]	
Depreciation expense	0
Total depreciation, depletion and amortisation expense	0
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0
CSR expenditure	0
Other expenses	7,66,551
Total expenses	7,66,551
Total profit before prior period items, exceptional items, extraordinary items and tax	-7,66,551
Prior period items before tax	0
Exceptional items before tax	0
Total profit before extraordinary items and tax	-7,66,551
Extraordinary items before tax	0
Total profit before tax	-7,66,551
Tax expense [Abstract]	
Current tax	0
Deferred tax	-1,92,792
Total tax expense	-1,92,792
Total profit (loss) for period from continuing operations	-5,73,759
Profit (loss) from discontinuing operations before tax	0
Tax expense of discontinuing operations	0
Total profit (loss) from discontinuing operation after tax	0
Total profit (loss) for period before minority interest	-5,73,759
Profit (loss) of minority interest	0
Share of profit (loss) of associates	0
Total profit (loss) for period	-5,73,759
Additional disclosure on discontinuing operations [Abstract]	
Pre-tax gain or loss recognised on disposal of assets or settlement of liabilities attributable to discontinuing operations	0
Earnings per equity share [Abstract]	
Basic earning per equity share	[INR/shares] -66.45
Diluted earnings per equity share	[INR/shares] -66.45
Nominal value of per equity share	[INR/shares] 10

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

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]	
Disclosure of revenue from sale of products [Abstract]	
Revenue from sale of products [Abstract]	
Revenue from sale of products, gross	0
Brokerage discounts rebates on revenue from sale of products	0
Returns on revenue from sale of products	0
Other allowances deductions on revenue from sale of products	0
Total revenue from sale of products	0
Disclosure of revenue from sale of services [Abstract]	
Revenue from sale of services [Abstract]	
Revenue from sale of services, gross	0
Brokerage discounts rebates on revenue from sale of services	0
Returns on revenue from sale of services	0
Other allowances deductions on revenue from sale of services	0
Total revenue from sale of services	0
Disclosure of other operating revenues [Abstract]	
Other operating revenues [Abstract]	
Net gain/loss on foreign currency fluctuations treated as other operating revenue	0
Miscellaneous other operating revenues	0
Total other operating revenues	0
Disclosure of other income [Abstract]	
Interest income [Abstract]	
Interest income on current investments [Abstract]	
Interest on fixed deposits, current investments	0
Interest from customers on amounts overdue, current investments	0
Interest on current intercorporate deposits	0
Interest on current debt securities	0
Interest on current government securities	0
Interest on other current investments	0
Total interest income on current investments	0
Interest income on long-term investments [Abstract]	
Interest on fixed deposits, long-term investments	0
Interest from customers on amounts overdue, long-term investments	0
Interest on long-term intercorporate deposits	0
Interest on long-term debt securities	0
Interest on long-term government securities	0
Interest on other long-term investments	0
Total interest income on long-term investments	0
Total interest income	0
Dividend income [Abstract]	
Dividend income current investments [Abstract]	
Dividend income current investments from subsidiaries	0
Dividend income current equity securities	0
Dividend income current mutual funds	0
Dividend income current investments from others	0
Total dividend income current investments	0
Dividend income long-term investments [Abstract]	
Dividend income long-term investments from subsidiaries	0
Dividend income long-term equity securities	0
Dividend income long-term mutual funds	0
Dividend income long-term investments from others	0
Total dividend income long-term investments	0
Total dividend income	0
Net gain/loss on sale of investments [Abstract]	
Net gain/loss on sale of current investments	0
Net gain/loss on sale of long-term investments	0
Total net gain/loss on sale of investments	0
Rental income on investment property [Abstract]	
Rental income on investment property, current	0

Rental income on investment property, long-term	0
Total rental income on investment property	0
Other non-operating income [Abstract]	
Net gain/loss on foreign currency fluctuations treated as other income	0
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	0
Gain on disposal of intangible asset	0
Amount credited to profit and loss as transfer from revaluation reserve on account of additional depreciation charged on revalued tangible assets	0
Excess provision diminution in value investment written back	0
Excess provisions bad doubtful debts advances written back	0
Income government grants subsidies	0
Income export incentives	0
Income import entitlements	0
Income insurance claims	0
Income from subsidiaries	0
Interest on income tax refund	0
Income on brokerage commission	0
Income on sales tax benefit	0
Excess provisions written back	0
Liabilities written off	0
Other allowances deduction other income	0
Miscellaneous other non-operating income	0
Total other non-operating income	0
Income from pipeline transportation	0
Total other income	0
Share other income joint ventures	0
Disclosure of finance cost [Abstract]	
Interest expense [Abstract]	
Interest expense long-term loans [Abstract]	
Interest expense long-term loans, banks	0
Interest expense long-term loans, others	0
Total interest expense long-term loans	0
Interest expense short-term loans [Abstract]	
Interest expense short-term loans, banks	0
Interest expense short-term loans, others	0
Total interest expense short-term loans	0
Interest expense deposits	0
Interest expense debt securities	0
Interest expense other borrowings	0
Interest expense borrowings	0
Interest lease financing	0
Other interest charges	0
Total interest expense	0
Other borrowing costs	0
Net gain/loss on foreign currency transactions and translations treated as finance costs	0
Total finance costs	0
Share finance costs joint ventures	0
Employee benefit expense [Abstract]	
Salaries and wages	0
Managerial remuneration [Abstract]	
Remuneration to directors [Abstract]	
Salary to directors	0
Commission to directors	0
Other benefits to directors	0
Total remuneration to directors	0
Remuneration to manager [Abstract]	
Salary to manager	0
Commission to manager	0
Other benefits to manager	0
Total remuneration to manager	0
Total managerial remuneration	0
Contribution to provident and other funds [Abstract]	
Contribution to provident and other funds for contract labour	0
Contribution to provident and other funds for others	0
Total contribution to provident and other funds	0
Expense on employee stock option scheme and employee stock purchase plan	0

Commission employees	0
Employee medical insurance expenses	0
Leave encashment expenses	0
Gratuity	0
Pension schemes	0
Voluntary retirement compensation	0
Other retirement benefits	0
Staff welfare expense	0
Other employee related expenses	0
Total employee benefit expense	0
Share employee benefit expense joint ventures	0
Breakup of other expenses [Abstract]	
Consumption of stores and spare parts	0
Power and fuel	0
Rent	0
Repairs to building	0
Repairs to machinery	0
Insurance	0
Rates and taxes excluding taxes on income [Abstract]	
Central excise duty	0
Purchase tax	0
Other cess taxes	0
Cost taxes other levies by government local authorities	0
Provision wealth tax	0
Total rates and taxes excluding taxes on income	0
Research development expenditure	0
Subscriptions membership fees	0
Electricity expenses	0
Telephone postage	0
Printing stationery	0
Information technology expenses	0
Travelling conveyance	0
Catering canteen expenses	0
Entertainment expenses	0
Legal professional charges	0
Training recruitment expenses	0
Vehicle running expenses	0
Safety security expenses	0
Directors sitting fees	0
Commission to directors other than whole time director or managing director or manager	0
Donations subscriptions	0
Books periodicals	0
Seminars conference expenses	0
Registration filing fees	0
Custodial fees	0
Bank charges	0
Guest house expenses	0
Advertising promotional expenses	0
After sales service expenses	0
Warranty claim expenses	0
Commission paid sole selling agents	0
Commission paid other selling agents	0
Commission paid sole buying agents	0
Transportation distribution expenses	0
Secondary packing expenses	0
Discounting charges	0
Guarantee commission	0
Cost repairs maintenance other assets	0
Cost transportation [Abstract]	
Cost freight	0
Cost octroi	0
Cost loading and unloading	0
Cost other transporting	0
Total cost transportation	0
Cost lease rentals	0
Cost effluent disposal	0
Provision for cost of restoration	0
Cost warehousing	0

Cost water charges	0
Cost technical services	0
Cost royalty	0
Provision bad doubtful debts created	0
Provision bad doubtful loans advances created	0
Adjustments to carrying amounts of investments [Abstract]	
Provision diminution value current investments created	0
Provision diminution value long-term investments created	0
Total adjustments to carrying amounts of investments	0
Net provisions charged [Abstract]	
Provision warranty claims created	0
Provision statutory liabilities created	0
Provision restructuring created	0
Other provisions created	0
Total net provisions charged	0
Discount issue shares debentures written off [Abstract]	
Discount issue shares written off	0
Discount issue debentures written off	0
Total discount issue shares debentures written off	0
Write-off assets [Abstract]	
Miscellaneous expenditure written off [Abstract]	
Financing charges written off	0
Voluntary retirement compensation written off	0
Technical know-how written off	0
Other miscellaneous expenditure written off	0
Total miscellaneous expenditure written off	0
Fixed assets written off	0
Inventories written off	0
Investments written off	0
Bad debts written off	0
Bad debts advances written off	0
Other assets written off	0
Total write-off assets	0
Loss on disposal of intangible asset	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0
Contract cost [Abstract]	
Site labour supervision cost contracts	0
Material cost contract	0
Depreciation assets contracts	0
Cost transportation assets contracts	0
Hire charges assets contracts	0
Cost design technical assistance contracts	0
Warranty cost contracts	0
Other claims contracts	0
Sale material scrap other assets contracts	0
Overhead costs apportioned contracts [Abstract]	
Insurance cost apportioned contract	0
Design technical assistance apportioned contracts	0
Other overheads apportioned contracts	0
Total overhead costs apportioned contracts	0
Total contract cost	0
Cost dry wells	0
Operating and maintenance cost of emission and other pollution reduction equipments	0
Payments to auditor [Abstract]	
Payment for audit services	0
Payment for taxation matters	0
Payment for company law matters	0
Payment for other services	0
Payment for reimbursement of expenses	0
Total payments to auditor	0
Payments to cost auditor [Abstract]	
Payment for cost audit charges	0
Payment for cost compliance report	0
Payment for other cost services	0
Payment to cost auditor for reimbursement of expenses	0
Total payments to cost auditor	0
Miscellaneous expenses	7,66,551

Total other expenses	7,66,551
Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]	
Royalty pertaining to exploration and production activities	0
Cess pertaining to exploration and production activities	0
Education cess pertaining to exploration and production activities	0
National calamity contingency duty pertaining to exploration and production activities	0
Extraction cost pertaining to exploration and production activities	0
Sales tax pertaining to exploration and production activities	0
Geological and geophysical expenditure pertaining to exploration and production activities	0
Administrative expenditure pertaining to exploration and production activities	0
Research and development expenditure pertaining to exploration and production activities	0
Pipeline operation and maintenance expenditure pertaining to exploration and production activities	0
Other expenditure pertaining to exploration and production activities	0
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0
Current tax [Abstract]	
Current tax pertaining to previous years	0
Current tax pertaining to current year	0
MAT credit recognised during year	0
Total current tax	0

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

Details of raw materials consumed [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]	Raw materials consumed I [Member]
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
Additional information on profit and loss account [Abstract]		
Additional details in case of manufacturing companies [Abstract]		
Details of raw materials consumed [Abstract]		
Details of raw materials consumed [LineItems]		
Description of raw materials category	RAW MATERIAL	RAW MATERIAL
Total raw materials consumed	0	0

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]	
Share cost of materials consumed joint ventures	0
Share purchases of stock-in-trade joint ventures	0
Share depreciation and amortisation expense joint ventures	0
Share other expenses joint ventures	0
Changes in inventories of finished goods	0
Changes in inventories of work-in-progress	0
Changes in inventories of stock-in-trade	0
Changes in other inventories	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0
Share changes in inventories of finished goods, work-in-progress and stock-in-trade joint ventures	0
Exceptional items before tax	0
Tax effect of exceptional items	0
Total exceptional items	0
Attachment of property of enterprise	0
Earthquake	0
Other items extraordinary	0
Total extraordinary items before tax	0
Tax effect of extraordinary items	0
Total extraordinary items	0
Total exceptional and extraordinary items	0
Prior period income before tax	0
Prior period expense before tax	0
Total prior period items before tax	0
Tax effect on prior period items	0
Total prior period items after tax	0
Revenue communication services	0
Revenue roadway operations	0
Revenue waterway operations	0
Revenue airway operations	0
Revenue logistics transport services	0
Revenue courier services	0
Revenue infrastructure services	0
Revenue software development	0
Revenue hardware maintenance	0
Revenue information technology consultancy	0
Revenue information technology services	0
Revenue hotels	0
Revenue hospitals healthcare clinics	0
Revenue entertainment	0
Revenue repairs maintenance	0
Revenue educational activities	0
Revenue membership subscriptions fees	0
Revenue admission fees	0
Revenue erection commissioning	0
Revenue agencies	0
Revenue advertising publicity	0
Revenue value added services	0
Revenue real estate property development	0
Revenue other services	0
Revenue lease rentals	0
Revenue hire charges	0
Revenue job work	0
Revenue domestic contracts	0
Revenue foreign contracts	0
Total revenue contracts	0
Revenue royalties	0
Revenue technical know-how	0
Revenue franchise	0
Revenue licenses	0
Revenue intangible assets	0
Total gross income from services rendered	0
Aggregate amount set aside to provisions made for meeting specific liabilities, contingencies or commitments	0

Aggregate amount withdrawn from such provisions made for meeting specific liabilities, contingencies or commitments no longer required	0
Write down of inventories to net realizable value	0
Reversal of write down of inventories to net realizable value	0
Cost of restructuring of enterprise	0
Reversal of cost of restructuring of enterprise	0
Expenses on legislative changes having retrospective application	0
Income on legislative changes having retrospective application	0
Expense on litigation settlements	0
Income on litigation settlements	0
Other reversals of provisions	0
Dividends from subsidiary companies	0
Provisions for losses of subsidiary companies	0
Value of imports of raw materials	0
Value of imports of components and spare parts	0
Value of imports of capital goods	0
Total value of imports calculated on CIF basis	0
Expenditure on royalty	0
Expenditure on know-how	0
Expenditure on professional and consultation fees	0
Expenditure on interest	0
Expenditure on other matters	0
Expenditure on dividend paid	0
Total expenditure in foreign currency	0
Final dividend remitted in foreign currency	0
Interim dividend remitted in foreign currency	0
Special dividend remitted in foreign currency	0
Total amount of dividend remitted in foreign currency	0
Total number of non-resident shareholders	0
FOB value of manufactured goods exported	0
FOB value of traded goods exported	0
Total earnings on export of goods calculated on FOB basis	0
Earnings on royalty	0
Earnings on know-how	0
Earnings on professional and consultation fees	0
Total earnings on royalty, know-how, professional and consultation fees	0
Earnings on interest	0
Earnings on dividend	0
Total earnings on interest and dividend	0
Earnings on other income	0
Total earnings in foreign currency	0
Amount of revenue received in foreign currency from services	0
Insurance and freight on exports	0
Profit in foreign currency on sale of assets	0
Commission brokerage and discount charges in foreign currency	0
Professional charges in foreign currency	0
Bank and finance charges in foreign currency	0
Logistic charge in foreign currency	0
Foreign tax	0
Sales marketing and advertising expenses in foreign currency	0
Meeting expenses in foreign currency	0
Research and development expenses in foreign currency	0
Intangible asset charges in foreign currency	0
Membership and subscription expenses in foreign currency	0
Insurance charges in foreign currency	0
Telecommunication expenses in foreign currency	0
Profits or losses from partnership firms or association of persons or limited liability partnerships	0
Amount of contributions made to national defence fund	0
Cost incurred by holding company for issuing options or shares under employee stock option or stock purchase scheme	0
Cost reimbursed by subsidiary company for issuing options or shares under employee stock option or stock purchase scheme	0
Domestic sale manufactured goods	0
Domestic sale traded goods	0
Total domestic turnover goods, gross	0
Export sale manufactured goods	0

Export sale traded goods	0
Total export turnover goods, gross	0
Total revenue from sale of products	0
Domestic revenue services	0
Export revenue services	0
Total revenue from sale of services	0
Capital expenditure in foreign currency	0
Expenditure on corporate social responsibility activities as per guidelines	0
Gross value of transaction with related parties as per AS-18	0
Bad debts of related parties as per AS-18	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of revenue explanatory [TextBlock]	During the year no income or revenue has been earned or accrued to the company and therefore, the requirements of AS 9 are not applicable to the company.
Share revenue from operations joint ventures	0

[202200] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]	The Company has not entered into any Foreign Exchange Transactions during the period under consideration.
Details of change in classification of significant foreign operation [Abstract]	
Impact of change in classification of significant foreign operation on shareholders' fund	0

[300700] 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]	KMP1	KMP2
	21/05/2019 to 31/03/2020	21/05/2019 to 31/03/2020
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	FARUKBHAI GULAMBHAI PATEL	MOHMED SOHIL YUSUFBHAI DABHOYA
Director identification number of key managerial personnel or director	00414045	07112947
Permanent account number of key managerial personnel or director	AEAPP0361H	AFAPD3881R
Date of birth of key managerial personnel or director	24/03/1972	21/06/1983
Designation of key managerial personnel or director	Director	Additional Director
Qualification of key managerial personnel or director	Matriculation from Gujarat Secondary and Higher Secondary Education Board	MBA
Shares held by key managerial personnel or director	[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
Perquisites key managerial personnel or director	0	0
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Sitting fees key managerial personnel or director	0	0
Stock option key managerial personnel or director	0	0
Sweat equity key managerial personnel or director	0	0
Commission as percentage of profit key managerial personnel or director	0	0
Other commission key managerial personnel or director	0	0
Other compensation key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	21/05/2019 to 31/03/2020
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No