

**VALECHA INFRASTRUCTURE LIMITED**  
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

**[700300] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Name of company	VALECHA INFRASTRUCTURE LIMITED	
Corporate identity number	U55101MH1995PLC084399	
Permanent account number of entity	AABCV2715R	
Address of registered office of company	"VALECHA CHAMBERS" 4TH FLOOR, PLOT NO.B-6, ANDHERI NEW LINK ROAD, ANDHERI (WEST), MUMBAI, M u m b a i C i t y , Maharashtra, 400053, India,	
Type of industry	Commercial and Industrial	
Registration date	06/01/1995	
Whether company is listed company	No	
Name of parent entity	Valecha Engineering Ltd.	
Name of ultimate parent of group	na	
Date of board meeting when final accounts were approved	20/08/2020	
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	"VALECHA CHAMBERS" 4TH FLOOR, PLOT NO.B-6, ANDHERI NEW LINK ROAD, ANDHERI (WEST), MUMBAI, M u m b a i C i t y , Maharashtra, 400053, India,	
Name of city of place of maintenance of computer servers (storing accounting data)	Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400053	
Name of district of place of maintenance of computer servers (storing accounting data)	Thane	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	022	

**[700600] Disclosures - Directors report****Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]</b>	<b>GOINGCONCERN</b>
	<b>01/04/2019 to 31/03/2020</b>
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (1) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	A S P E R D I R E C T O R S R E P O R T

**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Directors signing board report [Axis]</b>	<b>VIJAYKUMARMODI</b>
	<b>01/04/2019 to 31/03/2020</b>
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	VIJAYKUMAR
Middle name of director	HIMATLAL
Last name of director	MODI
Designation of director	Director
Director identification number of director	01224842
Date of signing board report	20/08/2020

**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

<b>Principal business activities of company [Axis]</b>	<b>Product/service 1 [Member]</b>
	<b>01/04/2019 to 31/03/2020</b>
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	Construction
Description of main product/service	Construction of Civil Engineering Projects
NIC code of product/service	4290
Percentage to total turnover of company	100.00%

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (2) [See below]
Description of state of companies affair	The Company is in the business of real estate and related activities in the same sector.
Disclosure relating to amounts if any which is proposed to carry to any reserves	NA
Disclosures relating to amount recommended to be paid as dividend	NA
Details regarding energy conservation	Textual information (3) [See below]
Steps taken or impact on conservation of energy [Text block]	Textual information (4) [See below]
Steps taken by the company for utilising alternate sources of energy [Text block]	Textual information (5) [See below]
Capital investment on energy conservation equipments	0
Details regarding technology absorption	Textual information (6) [See below]
Efforts made towards technology absorption [Text block]	Textual information (7) [See below]
Benefits derived regarding technology absorption	na
Expenditure incurred on research and development	0
Details regarding foreign exchange earnings and outgo	There were no Foreign Exchange Earnings & outgo.
Disclosures in director's responsibility statement	Textual information (8) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	No material changes and commitments have occurred between the end of financial year of the company and the date of this report affecting the financial position of the Company as at March 31, 2018.
Particulars of loans guarantee investment under section 186 [TextBlock]	Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	VALECHA INFRASTRUCTURE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	-
Reappointment of independent directors as per section 149(10) [TextBlock]	-

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	-
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	-
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	-
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]
Disclosure of change in nature of business [TextBlock]	There has been no change in the nature of Business during the year. />
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (12) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	na
Details relating to deposits covered under chapter v of companies act [TextBlock]	During the year under review, the Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the rules made thereunder. />
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	na
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (13) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (14) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	5
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (1)

### Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

We draw attention to Note No. 17, which indicates that the Company has incurred substantial losses mainly due to Interest amount booked on yes bank Term loan .The Company has made strategic investments in the subsidiaries and expects improved performance in future, which will in turn increase the profitability of the Company. Hence the financial statements have been prepared assuming that the Company will continue as going concern. No adjustments are, hence, made in financial statement that might result from the outcome of this uncertainty.

## Textual information (2)

### Disclosure in board of directors report explanatory [Text Block]

#### DIRECTORS REPORT

To,

The Members,

Valecha Infrastructure Limited

Your directors have pleasure in presenting their 25th Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2020.

#### FINANCIAL HIGHLIGHTS, STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company is in the business of real estate and related activities in the same sector. The Financial Performance of the company is summarized as below:

Financial Highlights (Standalone)	Amount in Rs.	
	2019-2020	2018-2019
Other Income	3,50,000	3,50,000
Total Revenue	3,50,000	3,50,000
Less: Finance Cost	121,301,703	83,973,495
Balance c/f	(121,303,334)	(84,219,446)

#### CHANGE IN NATURE OF BUSINESS, IF ANY

There has been no change in the nature of Business during the year.

#### MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY

No material changes and commitments have occurred between the end of financial year of the company and the date of this report affecting the financial position of the Company as at March 31, 2020.

#### EXTRACT OF ANNUAL RETURN

The details forming part of the extract of the Annual Return in form MGT 9 is annexed herewith as "Annexure A".

#### NUMBER OF BOARD MEETINGS

During the Financial Year 2019-2020, The Board of Directors of your Company, met 5 (Five) times as under:

31st May, 2019 27th July, 2019 14th November, 2019 06th January, 2020 09th January, 2020

#### PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS UNDER SECTION 186

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

#### PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All related party transactions pursuant to section 188 (1) of the Companies Act, 2013, that were entered during the financial year were in the ordinary course of the business of the Company. There were no materially significant related party transactions entered by the Company with Promoters, Directors, Key Managerial Personnel or other persons which may have a potential conflict with the interest of the Company.

#### DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

#### INTERNAL CONTROL SYSTEM

Your Company has adequate system of internal controls to ensure that all the assets are safeguarded and are productive. Necessary checks and controls are in place to ensure that transactions are properly verified, adequately authorized, correctly recorded and properly reported.

**HUMAN RESOURCES AND DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013**

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

**PARTICULARS OF HOLDING, SUBSIDIARY, JOINT VENTURE OR ASSOCIATES**

Name	CIN	Holding/ Subsidiary	% of shares held
Valecha Engineering Limited	L74210MH1977PLC019535	Holding	100%
Valecha Badwani Sendhwa Toll Ways Limited	U45203MH2011PLC215905	Subsidiary	74%
Valecha LM Toll Private Limited	U74900MH2010PTC202289	Subsidiary	74%

Statement containing Salient feature of the financial statement of subsidiary is given as 'Annexure B'

**DEPOSITS**

During the year under review, the Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the rules made thereunder.

**DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

in the preparation of the annual accounts for the financial year ended 31st March, 2020, the applicable accounting standards had been followed along with proper explanation relating to material departures;the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2020;

the directors had taken proper and sufficient care 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;the directors had prepared the annual accounts on a going concern basis;the Directors have laid down internal financial controls, which are adequate and were operating effectively.

the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Considering the nature of the business of the Company, there are no particulars to be disclosed relating to the Conservation of Energy, Research and Development and Technology Absorption as required under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 during the year under review. There were no Foreign Exchange Earnings & outgo.

#### DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

##### Appointment of Director

The Board of Directors at its meeting held on 09th January, 2020 have appointed Mr. Vijaykumar Modi (DIN: 01224842) & Mr. Anil Korpe (DIN: 07543339) as Additional Directors of the Company.

The Board, therefore, recommends their appointment as a Directors of the Company.

##### Resignation of Director:

Mr. Jagdish K. Valecha and Mr. Dinesh H. Valecha resigned as Director with effect from 09th January, 2020.

#### SECRETARIAL AUDIT REPORT :

Secretarial Audit Report in accordance with the provisions of Section 204 of the Companies Act, 2013 is not applicable to the Company.



**CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY:**

The provisions of Section 135 of the Companies Act, 2013 are not presently applicable to the Company.

**NOMINATION & REMUNERATION COMMITTEE POLICY**

Provisions of Nomination & Remuneration Committee and its policy are not applicable to company.

**FRAUD REPORTING (REQUIRED BY COMPANIES AMENDMENT BILL, 2014):**

There have been no frauds reported / observed during the financial year 2019 -2020.

**STATUTORY AUDITORS:**

M/s. A.B. Dotiya & Co., Chartered Accountants, Mumbai (FRN-135371W) Chartered Accountants was re- appointed as statutory auditor in Annual General Meeting held on 30.09.2019 for a period of 5 years till the Annual General Meeting to be held in the year 2024.

**COST AUDITORS:**

Requirements of Appointment of Cost Auditor under Section 148 of the Companies Act, 2013 are not applicable to the company.

**Compliance with Secretarial Standards**

The Company has complied with applicable provisions of the Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Government of India under Section 118(10) of the Companies Act, 2013

**ACKNOWLEDGMENT**

The Directors express their sincere appreciation to the valued shareholders, bankers, professionals, clients and employees for their continued help and co-operation extended by them.

For and on behalf of the Board of Directors

**VALECHA INFRASTRUCTURE LIMITED**

Place: Mumbai

Date: 20th August, 2020

**VIJAYKUMAR MODI**

**DIRECTOR**

DIN 01224842

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended 31.03.2020

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014

REGISTRATION & OTHER DETAILS:

CIN	U55101MH1995PLC084399
Registration Date	06/01/1995
Name of the Company	Valecha Infrastructure Limited
Category/Sub-category of the Company	Public Company / Limited by Shares
Address of the Registered office & contact details	Valecha Chambers, 4th Floor, Plot No.B-6, Andheri New Link Road, Andheri (West), Mumbai-400053, Maharashtra, India.
Whether listed company	No
Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A.

PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
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-----NIL-----

## III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

Sr. No.	Name of the Company	Holding/ Subsidiary/ Associate	% of Shares held
1	Valecha Engineering Limited	Holding	100%
2	Valecha Badwani Sendhwa Toll Ways Limited	Subsidiary	74%
3	Valecha LM Toll Private Limited	Subsidiary	74%

## VI. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

## A) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 1st-April-2019]		No. of Shares held at the end of the year [As on 31-March-2020]		% Change during the year
	Demat	Physical	Demat	Physical	
A. Promoters					
(1) Indian					
a) Individual/ HUF	-	-	-	-	-
b) Central Govt	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-

d) Bodies Corp.	15000	34,994	49,994	100	15,000	34,994	49,994	100	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A)	15,000	34,994	49,994	100	15,000	34,994	49,994	100	-
<b>B. Public Shareholding</b>									
<b>1. Institutions</b>									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-									
<b>2. Non-Institutions</b>									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-

b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	6	6	0.012	-	6	6	0.012	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Non Resident Indians	-	-	-	-	-	-	-	-	-
Overseas Corporate Bodies	-	-	-	-	-	-	-	-	-
Foreign Nationals	-	-	-	-	-	-	-	-	-
Clearing Members	-	-	-	-	-	-	-	-	-
Trusts	-	-	-	-	-	-	-	-	-
Foreign Bodies - D R	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	6	6	0.012	-	6	6	0.012	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	15,000	35,000	50,000	100	15,000	35,000	50,000	100	-

B) Shareholding of Promoter-

SN	Shareholder Name	Shareholding at the beginning of the year	Shareholding at the end of the year	% change in shareholding during the year
No. of	% of total Shares of	% of Shares Pledged /	% of total Shares of the	% of Shares pledged /

Shares	the company	encumbered to total shares	No. of Shares	company	encumbered to total shares
1	Valecha Engineering Limited	49,994	100	-	49,994 100 - -

C) Change in Promoters' Shareholding (please specify, if there is no change):

SN	Particulars	Shareholding at the beginning of the year (As on 01/04/2019)	Cumulative Shareholding during the year (01/04/2019-31/03/2020)
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year		
	Changes During the Year	No Changes During the Year	
	At the end of the year		

D) Shareholding Pattern of top ten Shareholders: NIL

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year (As on 01/04/2019)	Cumulative Shareholding during the Year (From 01/04/2019 to 31/03/2020)
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year		
	Changes During the Year	No Changes During the Year	
	At the end of the year		



## E) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year	Cumulative Shareholding during the Year
No. of shares	% of total shares	No. of shares	% of total shares
1	Mr. Jagdish K. Valecha upto 09.01.2020		
	At the beginning of the year	0	0
	Changes During the year	No Changes During the year	
	At the end of the year		0 0
2	Mr. Dinesh H Valecha upto 09.01.2020		
	At the beginning of the year	0	0
	Changes During the year	No Changes During the year	
	At the end of the year		0 0

3	Mrs. Lalna Takekar			
	At the beginning of the year	0	0	
	Changes During the year	No Changes During the year		
	At the end of the year			0 0
4	Mr. Vijaykumar Modi w.e.f 09/01/2020			
	At the beginning of the year	0	0	
	Changes During the year	No Changes During the year		
	At the end of the year			0 0
5	Mr. Anil Korpe w.e.f 09/01/2020			
	At the beginning of the year	0	0	
	Changes During the year	No Changes During the year		
	At the end of the year			0 0

V) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment for the F.Y. 2019-2020.

	(in Rs.)		
	Secured Loans excluding deposits	Unsecured Loans	Deposit Total Indebtedness
Indebtedness at the beginning of the financial year			
i) Principal Amount	66,57,22,325	1,49,81,13,365 -	2,16,38,35,690
ii) Interest due but not paid	-	-	-
iii) Interest accrued but not due	-	-	-
Total (i+ii+iii)	66,57,22,325	1,49,81,13,365 -	2,16,38,35,690
Change in Indebtedness during the financial year			
* Addition	-		
* Reduction	-	11,100	11,100
Net Change	-	11,100	11,100
Indebtedness at the end of the financial year			
i) Principal Amount	66,57,22,325	1,49,81,02,265	2,16,38,24,590
ii) Interest due but not paid	-	-	-
iii) Interest accrued but not due	-	-	-
Total (i+ii+iii)	66,57,22,325	1,49,81,02,265	2,16,38,24,590

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: NIL

B. Remuneration to other directors: NIL

C. Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD: NIL

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

'Annexure B'

FORM NO. AOC.1

Statement containing salient features of the financial statement of Subsidiaries

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Part "A": Subsidiaries

(Amt in Rs)

Valecha Badwani Sendhwa Toll Ways Limited

Valecha LM Toll Private Limited

Share capital

Reserves & surplus

Total assets

Total Liabilities

Investments

Turnover

Profit before taxation

Provision for taxation

Profit after taxation

Proposed Dividend

% of shareholding

### Textual information (3)

#### **Details regarding energy conservation**

Considering the nature of the business of the Company, there are no particulars to be disclosed relating to the Conservation of Energy, Research and Development and Technology Absorption as required under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 during the year under review. There were no Foreign Exchange Earnings & outgo.

### Textual information (4)

#### **Steps taken or impact on conservation of energy [Text block]**

Considering the nature of the business of the Company, there are no particulars to be disclosed relating to the Conservation of Energy, Research and Development and Technology Absorption as required under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 during the year under review. There were no Foreign Exchange Earnings & outgo.

### Textual information (5)

#### **Steps taken by the company for utilising alternate sources of energy [Text block]**

Considering the nature of the business of the Company, there are no particulars to be disclosed relating to the Conservation of Energy, Research and Development and Technology Absorption as required under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 during the year under review. There were no Foreign Exchange Earnings & outgo.

### Textual information (6)

#### **Details regarding technology absorption**

Considering the nature of the business of the Company, there are no particulars to be disclosed relating to the Conservation of Energy, Research and Development and Technology Absorption as required under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 during the year under review. There were no Foreign Exchange Earnings & outgo.

## Textual information (7)

### **Efforts made towards technology absorption [Text block]**

Considering the nature of the business of the Company, there are no particulars to be disclosed relating to the Conservation of Energy, Research and Development and Technology Absorption as required under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 during the year under review. There were no Foreign Exchange Earnings & outgo.

## Textual information (8)

### **Disclosures in director's responsibility statement**

13. DIRECTORS RESPONSIBILITY STATEMENT In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that: 1. in the preparation of the annual accounts for the financial year ended 31st March, 2020, the applicable accounting standards had been followed along with proper explanation relating to material departures; 2. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2020; 3. the directors had taken proper and sufficient care 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; 4. the directors had prepared the annual accounts on a going concern basis; 5. the Directors have laid down internal financial controls, which are adequate and were operating effectively. 6. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## Textual information (9)

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

All related party transactions pursuant to section 188 (1) of the Companies Act, 2013, that were entered during the financial year were in the ordinary course of the business of the Company. There were no materially significant related party transactions entered by the Company with Promoters, Directors, Key Managerial Personnel or other persons which may have a potential conflict with the interest of the Company.

## Textual information (10)

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

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended 31.03.2020

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014

#### REGISTRATION & OTHER DETAILS:

CIN	U55101MH1995PLC084399
Registration Date	06/01/1995
Name of the Company	Valecha Infrastructure Limited
Category/Sub-category of the Company	Public Company / Limited by Shares
Address of the Registered office & contact details	Valecha Chambers, 4th Floor, Plot No.B-6, Andheri New Link Road, Andheri (West), Mumbai-400053, Maharashtra, India.
Whether listed company	No
Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A.

#### PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
-----NIL-----			

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

Sr. No.	Name of the Company	Holding/ Subsidiary/ Associate	% of Shares held
1	Valecha Engineering Limited	Holding	100%
2	Valecha Badwani Sendhwa Toll Ways Limited	Subsidiary	74%
3	Valecha LM Toll Private Limited	Subsidiary	74%

VI. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

A) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 1st-April-2019]	No. of Shares held at the end of the year [As on 31-March-2020]	% Change during the year
Demat	Physical	Total	% of Total Shares
			Demat Physical Total % of Total Shares



## A. Promoters

## (1) Indian

a) Individual/ HUF	-	-	-	-	-	-	-	-	-	-
b) Central Govt	-	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	15000	34,994	49,994	100	15,000	34,994	49,994	100	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A)	15,000	34,994	49,994	100	15,000	34,994	49,994	100	-	-

## B. Public Shareholding

1. Institutions	-	-	-	-	-	-	-	-	-	-
a) Mutual Funds	-	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-	-
g) FII's	-	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-	-

Sub-total (B)(1):-

2. Non-Institutions

a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	6	6	0.012	-	6	6	0.012	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Non Resident Indians	-	-	-	-	-	-	-	-	-
Overseas Corporate Bodies	-	-	-	-	-	-	-	-	-
Foreign Nationals	-	-	-	-	-	-	-	-	-
Clearing Members	-	-	-	-	-	-	-	-	-
Trusts	-	-	-	-	-	-	-	-	-
Foreign Bodies - D R	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	6	6	0.012	-	6	6	0.012	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	15,000	35,000	50,000	100	15,000	35,000	50,000	100	-

B) Shareholding of Promoter-

SN	Shareholder Name	Shareholding at the beginning of the year	Shareholding at the end of the year	% change in shareholding during the year	
No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares pledged / encumbered to total shares
1	Valecha Engineering Limited	49,994	100	-	49,994 100 - -

C) Change in Promoters' Shareholding (please specify, if there is no change):

SN	Particulars	Shareholding at the beginning of the year (As on 01/04/2019)	Cumulative Shareholding during the year (01/04/2019-31/03/2020)
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year		
	Changes During the Year	No Changes During the Year	
	At the end of the year		

D) Shareholding Pattern of top ten Shareholders: NIL

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year (As on 01/04/2019)	Cumulative Shareholding during the Year (From 01/04/2019 to 31/03/2020)
----	-------------------------------------	--	---

No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year		
	Changes During the Year	No Changes During the Year	
	At the end of the year		

E) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year	Cumulative Shareholding during the Year
No. of shares	% of total shares	No. of shares	% of total shares
1	Mr. Jagdish K. Valecha upto 09.01.2020		
	At the beginning of the year	0	0
	Changes During the year	No Changes During the year	
	At the end of the year		0 0

2	Mr. Dinesh H Valecha upto 09.01.2020			
	At the beginning of the year	0	0	
	Changes During the year	No Changes During the year		
	At the end of the year			0 0
3	Mrs. Lalna Takekar			
	At the beginning of the year	0	0	
	Changes During the year	No Changes During the year		
	At the end of the year			0 0
4	Mr. Vijaykumar Modi w.e.f 09/01/2020			
	At the beginning of the year	0	0	
	Changes During the year	No Changes During the year		
	At the end of the year			0 0
5	Mr. Anil Korpe w.e.f 09/01/2020			
	At the beginning of the year	0	0	
	Changes During the year	No Changes During the year		
	At the end of the year			0 0

V) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment for the F.Y. 2019-2020.

	(in Rs.)		
	Secured Loans excluding deposits	Unsecured Loans	Deposit Total Indebtedness
Indebtedness at the beginning of the financial year			
i) Principal Amount	66,57,22,325	1,49,81,13,365 -	2,16,38,35,690
ii) Interest due but not paid	-	-	-
iii) Interest accrued but not due	-	-	-
Total (i+ii+iii)	66,57,22,325	1,49,81,13,365 -	2,16,38,35,690
Change in Indebtedness during the financial year			
* Addition	-		
* Reduction	-	11,100	11,100
Net Change	-	11,100	11,100
Indebtedness at the end of the financial year			
i) Principal Amount	66,57,22,325	1,49,81,02,265	2,16,38,24,590

ii) Interest due but not paid	-	-	-
iii) Interest accrued but not due	-	-	-
Total (i+ii+iii)	66,57,22,325	1,49,81,02,265	2,16,38,24,590

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: NIL

B. Remuneration to other directors: NIL

C. Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD: NIL

## VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

## Textual information (11)

**Disclosure of financial summary or highlights [Text Block]**

FINANCIAL HIGHLIGHTS, STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOKThe Company is in the business of real estate and related activities in the same sector. The Financial Performance of the company is summarized as below:

Financial Highlights (Standalone)	Amount in Rs.	
	2019-2020	2018-2019
Other Income	3,50,000	3,50,000
Total Revenue	3,50,000	3,50,000
Less: Finance Cost	121,301,703	83,973,495
Balance c/f	(121,303,334)	(84,219,446)

## Textual information (12)

**Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]**  
DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Appointment of Director

The Board of Directors at its meeting held on 09th January, 2020 have appointed Mr. Vijaykumar Modi (DIN: 01224842) & Mr. Anil Korpe (DIN: 07543339) as Additional Directors of the Company.

The Board, therefore, recommends their appointment as a Directors of the Company.

Resignation of Director:

Mr. Jagdish K. Valecha and Mr. Dinesh H. Valecha resigned as Director with effect from 09th January, 2020.

## Textual information (13)

**Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]**  
INTERNAL CONTROL SYSTEM

Your Company has adequate system of internal controls to ensure that all the assets are safeguarded and are productive. Necessary checks and controls are in place to ensure that transactions are properly verified, adequately authorized, correctly recorded and properly reported.



## Textual information (14)

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

#### VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: NIL

B. Remuneration to other directors: NIL

C. Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD: NIL

### [700500] Disclosures - Signatories of financial statements

#### Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	ANILKORPE	VIJAYKUMARMODI
	01/04/2019 to 31/03/2020	01/04/2019 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	ANIL	VIJAYKUMAR
Middle name of director	SAKHARAM	HIMATLAL
Last name of director	KORPE	MODI
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	07543339	01224842
Date of signing of financial statements by director	20/08/2020	20/08/2020

**[700400] Disclosures - Auditors report****Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Auditors [Axis]</b>	<b>ABDotiyaandCo</b>
	<b>01/04/2019 to 31/03/2020</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	A.B Dotiya and Co.
Name of auditor signing report	DOTIYA ADITYA BAHUBALI
Firms registration number of audit firm	135371W
Membership number of auditor	152421
Address of auditors	14-15 DIVYA JYOTI, ROAD NO 7, DAULAT NAGAR, BORIVALI EAST MUMBAI 400066
Permanent account number of auditor or auditor's firm	ALMPD2691P
SRN of form ADT-1	Z99999999
Date of signing audit report by auditors	20/08/2020
Date of signing of balance sheet by auditors	20/08/2020

**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]	Auditor's unfavourable remark [Member]	Clause not applicable [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 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			(i) IN respect of Fixed Assets a) As there are no fixed assets, provision of paragraph of (i) (a), (b) and (c) of the order are not applicable.
Disclosure in auditors report relating to inventories			(ii) As there was no inventory lying as on 31st March 2020 and accordingly, the provisions of Clauses 3(ii) of the Order are not applicable to the company.
Disclosure in auditors report relating to loans			Textual information (15) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (16) [See below]		
Disclosure in auditors report relating to deposits accepted			(v) According to the information and explanation given to us during the year, the Company has not accepted and deposits from the public, therefore, paragraph 3 (v) of the Order is not applicable.
Disclosure in auditors report relating to maintenance of cost records			Textual information (17) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (18) [See below]		
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (19) [See below]		
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (20) [See below]		
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (21) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised			(ix) 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 year.
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	(x) 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 year.		

Disclosure in auditors report relating to managerial remuneration	(xi) The managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.		
Disclosure in auditors report relating to Nidhi Company			(xii) The Company is not a Nidhi Company. Hence, details required under this clause are not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (22) [See below]		
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures			Textual information (23) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him			Textual information (24) [See below]
Disclosure in auditors report relating to registration under section 45-1A of Reserve Bank of India Act, 1934			Textual information (25) [See below]

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure in auditor's report explanatory [TextBlock]	Textual information (26) [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	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Textual information (27) [See below]

## Textual information (15)

### Disclosure in auditors report relating to loans

(iii) According to information and explanations given us, the Company has granted loans, secured or unsecured to companies in the register under Section 189 of the Companies Act, 2013, in respect of which a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, Prejudicial to the Company's interest. b) The schedule of repayment of the principal and the payment of interest has not been stipulated and hence we are unable to comment as to whether repayment or receipt of the principal amount and the interest are regular. c) Since the schedule of repayment has not been stipulated, the provisions of paragraph3 (iii)(c) of the Order are not applicable to the Company.

## Textual information (16)

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

(iv) In our opinion, and according to the information and explanation given to us, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of the loans and investments made, and guarantees and security provided by it.

## Textual information (17)

### Disclosure in auditors report relating to maintenance of cost records

(vi) In our opinion and according to information and explanations given to us, maintenance of cost records has not been prescribed by the Central Government under Section 148(1) of the Companies Act, 2013.

## Textual information (18)

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

- (i) According to the information and explanations given to us in respect of statutory dues :
- a) The Company is generally been regular in depositing its undisputed statutory dues to appropriate authorities. There were no undisputed statutory dues outstanding as on 31st March, 2018 for more than six months from the date it became payable.
- b) There are no amounts in respect of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax that have not been deposited with the appropriate authorities on account of any dispute.

## Textual information (19)

### **Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]**

The Company is generally been regular in depositing its undisputed statutory dues to appropriate authorities. There were no undisputed statutory dues outstanding as on 31st March, 2020 for more than six months from the date it became payable except Tax Deducted at Source (Income Tax) of Rs. 12,500/- is unpaid.

## Textual information (20)

### **Disclosure relating to disputed statutory dues [Text Block]**

There are no amounts in respect of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax that have not been deposited with the appropriate authorities on account of any dispute.

## Textual information (21)

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

(viii) According to the records of the Company examined by us and the information and explanation given to us, except for default in repayment of loan from Yes Bank Ltd. (principal Rs.66,57,22,325 and interest Rs.20,99,74,380 outstanding as on March 31, 2020), further the Company does not have any debentures issued/outstanding any time during the year.

## Textual information (22)

### **Disclosure in auditors report relating to transactions with related parties**

(xiii) The Company has entered into transactions with the related parties in compliance with the provisions of Sections 177 and 188 of Companies Act, 2013. The details of such related party transactions have been disclosed in the Financial Statements as required under Ind AS 24, Related Party Disclosures specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.

## Textual information (23)

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

(xiv) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Hence, details required under section 42 of the Companies Act, 2013 are not applicable.

## Textual information (24)

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

(xv) The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3 (xv) of the Order are not applicable to the Company

## Textual information (25)

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

(xvi) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India act, 1934. Accordingly, the provision of clause 3 (xvi) of the Order are not applicable to the Company.

## Textual information (26)

### Disclosure in auditor's report explanatory [Text Block]

Independent Auditors' Report

To The Members of

M/S. VALECHA INFRASTRUCTURE LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of M/s. Valecha Infrastructure Limited ("the Company"), which comprises the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss for the year ended, Cash Flow statement and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Director, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020 and its loss for the year ended on that date.

## Going Concern

9. We draw attention to Note No. 17, which indicates that the Company has incurred substantial losses mainly due to Interest amount booked on yes bank Term loan .The Company has made strategic investments in the subsidiaries and expects improved performance in future, which will in turn increase the profitability of the Company. Hence the financial statements have been prepared assuming that the Company will continue as going concern. No adjustments are, hence, made in financial statement that might result from the outcome of this uncertainty.

## Report on Other Legal and Regulatory Requirements

10. As required by the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we enclose in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the said Order to the extent applicable to the company.

11. As required by section 143(3) of the Companies Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books. The Balance Sheet and Statement of Profit and Loss and cash flow statement dealt with by this Report are in agreement with the books of account. In our opinion, the aforesaid Ind AS standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The going concern matter described in sub-paragraph (b) under the Emphasis if Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company. On the basis of the written representations received from the directors as on March 31, 2020, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of section 164(2) of the Act. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

The Company does not have any pending litigations which would impact its financial position. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For A.B. Dotiya & CO.

FRN : 135371W

Chartered Accountants

Place : Mumbai

ADITYA DOTIYA

Proprietor

Date : 20th August 2020

Membership No. 152421



UDIN:-20152421AAAAAR5128

Valecha Infrastructure Limited (Standalone)

Annexure "A" to Independent Auditor's Report for the period ended 31st March, 2020

(Referred to in Paragraph 9 under the Heading of "Report on Other Legal and Regulatory Requirements" of our Report of even date)

In respect of Fixed Assets

a) As there are no fixed assets, provision of paragraph of (i) (a), (b) and (c) of the order are not applicable.

As there was no inventory lying as on 31st March 2020 and accordingly, the provisions of Clauses 3(ii) of the Order are not applicable to the company.

According to information and explanations given us, the Company has granted loans, secured or unsecured to companies in the register under Section 189 of the Companies Act, 2013, in respect of which the terms and conditions of the grant of such loans are, in our opinion, prima facie, prejudicial to the Company's interest. The schedule of repayment of the principal and the payment of interest has not been stipulated and hence we are unable to comment as to whether repayment or receipt of the principal amount and the interest are regular. Since the schedule of repayment has not been stipulated, the provisions of paragraph 3 (iii)(c) of the Order are not applicable to the Company.

In our opinion, and according to the information and explanation given to us, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of the loans and investments made, and guarantees and security provided by it. According to the information and explanation given to us during the year, the Company has not accepted and deposits from the public, therefore, paragraph 3 (v) of the Order is not applicable. In our opinion and according to information and explanations given to us, maintenance of cost records has not been prescribed by the Central Government under Section 148(1) of the Companies Act, 2013. According to the information and explanations given to us in respect of statutory dues: The Company is generally been regular in depositing its undisputed statutory dues to appropriate authorities. There were no undisputed statutory dues outstanding as on 31st March, 2020 for more than six months from the date it became payable except Tax Deducted at Source (Income Tax) of Rs. 12,500/- is unpaid. There are no amounts in respect of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax that have not been deposited with the appropriate authorities on account of any dispute.

According to the records of the Company examined by us and the information and explanation given to us, except for default in repayment of loan from Yes Bank Ltd. (principal Rs.66,57,22,325 and interest Rs.20,99,74,380 outstanding as on March 31, 2020), further the Company does not have any debentures issued/outstanding any time during the year. 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 year. 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 year. The managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act. The Company is not a Nidhi Company. Hence, details required under this clause are not applicable. The Company has entered into transactions with the related parties in compliance with the provisions of Sections 177 and 188 of Companies Act, 2013. The details of such related party transactions have been disclosed in the Financial Statements as required under Ind AS 24, Related Party Disclosures specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Hence, details required under section 42 of the Companies Act, 2013 are not applicable. The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3 (xv) of the Order are not applicable to the Company. The

Company is not required to be registered under Section 45-IA of the Reserve Bank of India act, 1934. Accordingly, the provision of clause 3 (xvi) of the Order are not applicable to the Company.

For M/s. A. B. Dotiya & Company

Chartered Accountants

FRN: 135371W

Aditya Dotiya

Proprietor

Membership Number 152421

Place: Mumbai

Date: 20th August 2020

## Textual information (27)

### **Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report**

We draw attention to Note No. 17, which indicates that the Company has incurred substantial losses mainly due to Interest amount booked on yes bank Term loan .The Company has made strategic investments in the subsidiaries and expects improved performance in future, which will in turn increase the profitability of the Company. Hence the financial statements have been prepared assuming that the Company will continue as going concern. No adjustments are, hence, made in financial statement that might result from the outcome of this uncertainty.

**[700700] Disclosures - Secretarial audit report**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	0	0	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	63,21,00,000	63,21,00,000	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Total non-current financial assets	63,21,00,000	63,21,00,000	
Other non-current assets	0	0	
Total non-current assets	63,21,00,000	63,21,00,000	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	0	0	
Cash and cash equivalents	38,671	15,22,521	
Bank balance other than cash and cash equivalents	0	0	
Loans, current	35,68,70,657	35,68,78,657	
Other current financial assets	2,11,737	1,76,737	
Total current financial assets	35,71,21,065	35,85,77,915	
Total current assets	35,71,21,065	35,85,77,915	
Total assets	98,92,21,065	99,06,77,915	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	5,00,000	5,00,000	5,00,000
Other equity	-138,54,36,936	-126,41,33,602	
Total equity attributable to owners of parent	-138,49,36,936	-126,36,33,602	
Non controlling interest	0	0	
Total equity	-138,49,36,936	-126,36,33,602	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Trade payables, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Other non-current liabilities	1	0	
Total non-current liabilities	1	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	216,38,24,590	216,38,35,690	
Trade payables, current	0	0	
Other current financial liabilities	21,03,33,410	9,04,75,827	
Total current financial liabilities	237,41,58,000	225,43,11,517	
Other current liabilities	0	0	
Provisions, current	0	0	
Total current liabilities	237,41,58,000	225,43,11,517	
Total liabilities	237,41,58,001	225,43,11,517	
Total equity and liabilities	98,92,21,065	99,06,77,915	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -2,426.07	[INR/shares] -1,684.39
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -2,426.07	[INR/shares] -1,684.39
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -2,426.07	[INR/shares] -1,684.39
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -2,426.07	[INR/shares] -1,684.39

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	3,50,000	3,50,000
Total income	3,50,000	3,50,000
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	2,40,000	3,00,000
Finance costs	12,13,01,703	8,39,73,495
Depreciation, depletion and amortisation expense	0	0
Other expenses	1,11,631	2,95,951
Total expenses	12,16,53,334	8,45,69,446
Profit before exceptional items and tax	-12,13,03,334	-8,42,19,446
Exceptional items before tax	0	0
Total profit before tax	-12,13,03,334	-8,42,19,446
Tax expense [Abstract]		
Deferred tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-12,13,03,334	-8,42,19,446
Profit (loss) from discontinued operations before tax	0	0
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
Total profit (loss) for period	-12,13,03,334	-8,42,19,446
Profit or loss, attributable to owners of parent	0	0
Profit or loss, attributable to non-controlling interests	0	0
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	0	0
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Gains (losses) on exchange differences on translation, net of tax	0	0
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Reclassification adjustments on debt instrument through other Comprehensive income, net of tax	0	0
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	0	0

Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total comprehensive income	-12,13,03,334	-8,42,19,446
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Total comprehensive income	-12,13,03,334	-8,42,19,446
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

### [400200] Statement of changes in equity

#### Statement of changes in equity [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-12,13,03,334	-8,42,19,446		-12,13,03,334
Changes in comprehensive income components	0	0		0
Total comprehensive income	-12,13,03,334	-8,42,19,446		-12,13,03,334
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-12,13,03,334	-8,42,19,446		-12,13,03,334
Other equity at end of period	-138,54,36,936	-126,41,33,602	-117,99,14,156	-138,54,36,936

## Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-8,42,19,446		-12,13,03,334	-8,42,19,446
Changes in comprehensive income components	0		0	0
Total comprehensive income	-8,42,19,446		-12,13,03,334	-8,42,19,446
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-8,42,19,446		-12,13,03,334	-8,42,19,446
Other equity at end of period	-126,41,33,602	-117,99,14,156	-141,47,32,835	-129,34,29,501



## Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	General reserve [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-12,13,03,334	-8,42,19,446	
Changes in comprehensive income components		0	0	
Total comprehensive income		-12,13,03,334	-8,42,19,446	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
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 special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-12,13,03,334	-8,42,19,446	
Other equity at end of period	-120,92,10,055	-141,47,32,835	-129,34,29,501	-120,92,10,055

## Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other equity other [Member]			Other equity other 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	0	0		0
Other equity at end of period	2,92,95,899	2,92,95,899	2,92,95,899	2,92,95,899
Description of nature of other equity, others	Corporate Guarantee Fees	Surplus / (Deficit) in Statement of Profit & Loss		Corporate Guarantee Fees

## Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other equity other 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Balance at beginning of period (if restatement is applicable)		0
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period		0
Changes in comprehensive income components		0
Total comprehensive income		0
Other changes in equity [Abstract]		
Other additions to reserves		0
Deductions to reserves [Abstract]		
Other deductions to reserves		0
Total deductions to reserves		0
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Interim dividend appropriation [Abstract]		
Interim special dividend appropriation		0
Total interim dividend appropriation		0
Final dividend appropriation [Abstract]		
Final special dividend appropriation		0
Total final dividend appropriation		0
Total dividend appropriation		0
Transfer to Retained earnings		0
Total appropriations for dividend, dividend tax and retained earnings		0
Other changes in equity, others		0
Total other changes in equity		0
Total increase (decrease) in equity		0
Other equity at end of period	2,92,95,899	2,92,95,899
Description of nature of other equity, others	Surplus / (Deficit) in Statement of Profit & Loss	

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-12,13,03,334	-8,42,19,446	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in other current assets	-35,000	-35,000	
Adjustments for increase (decrease) in other current liabilities	(A) 11,98,65,584	48,25,01,655	
Total adjustments for reconcile profit (loss)	11,98,30,584	48,24,66,655	
Net cash flows from (used in) operations	-14,72,750	39,82,47,209	
Interest paid	-12,13,01,703	-8,39,73,495	
Other inflows (outflows) of cash	0	0	
Net cash flows from (used in) operating activities	11,98,28,953	48,22,20,704	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of investment property	0	0	
Net cash flows from (used in) investing activities	0	0	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing other equity instruments	0	0	
Proceeds from borrowings	-11,100	(B) -39,82,47,930	
Interest paid	12,13,01,703	8,39,73,495	
Net cash flows from (used in) financing activities	-12,13,12,803	-48,22,21,425	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-14,83,850	-721	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	0	0	
Net increase (decrease) in cash and cash equivalents	-14,83,850	-721	
Cash and cash equivalents cash flow statement at end of period	38,671	15,22,521	15,23,242

**Footnotes**

(A) Increase in Current Liabilities (Increase)/Decrease in Short Term Loans and Advances

(B) Proceeds from/(Repayment of) Short term borrowing Proceeds from/(Repayment of) Long term borrowing

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (28) [See below]	Textual information (29) [See below]

## Textual information (28)

### Disclosure of significant accounting policies [Text Block]

Notes on Accounts Forming Part of the Balance Sheet as at 31st March, 2020

#### NOTES TO THE FINANCIAL STATEMENTS

##### (12) Significant Accounting Policies:

A. The Company is engaged in business of developing, maintaining and operating of infrastructure facility. The commercial activity of the company is yet to commence.

##### B. Basis of Preparation of Accounts:

i. These financial statements have been prepared to comply with the Indian Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

ii. The financial statements are prepared on accrual basis under the cost convention.

##### C. Cash Flow Statement:

Cash flows are reported using the indirect method whereby profit/ (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.

D. Revenue Recognition:

Revenue from services is recognized when services are rendered and related costs are incurred.

E. Investments:

Current investments are carried individually at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties.

F. Borrowing Cost:

Interest and other borrowing costs attributable to qualifying assets are capitalized. Other interest and borrowing costs are charged to revenue.

G. Provision for Current and Deferred Tax:

Current Tax:

Current Tax is the amount of Tax Payable on the taxable income for the year as determined in accordance with provision of income tax act 1961.

Deferred Tax Provision:

Deferred Tax charge or credit is recognized on timing differences; being the difference between the taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. It is calculated using the applicable tax rates and tax laws that have been enacted by the balance sheet date.

Deferred tax assets are recognized 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 realized.

#### H. Provisions and Contingencies:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes.

#### I. Impairment of Assets:

The carrying amounts of assets are reviewed at each balance sheet date if there is only indication of impairment based on internal/external factors. An asset is impaired when the carrying amount of asset exceeds the recoverable amount. An impairment loss is charged to the statement of profit and loss in the year in which an asset is identified as impaired. An impairment loss recognized in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount.

#### (13) Remuneration to Auditor:

(Rs. In Lacs)

Sl. No.	Detail	2019-20	2018-2019
1	Audit Fee	0.30	0.55
2	GST/ST & Other Services	0.05	0.10
	Total	0.35	0.65

#### (14) Segment reporting:

There is no segment to be reported hence the IND AS - 108 is not applicable.

#### (15) Related Party Disclosure:

The Name of related parties with the nature of relationship :

Promoters & Associates

Relationship

Valecha Engineering Limited

Holding Company

Valecha LM Toll Pvt. Ltd.

Subsidiary Company ( 74% Holding )

Valecha Badwani Sendhwa Tollways Limited

Subsidiary Company ( 74% Holding )

Valecha Kachchh Toll Roads Ltd.

Associates

Valecha Power Ltd.

Associates

Gopaldas Vasudev Construction Pvt. Ltd.

Associates

Valecha Investment Pvt. Ltd.

Associates

Valecha Reality Ltd.

Associates

Key Management Personnel

Relationship



Mr. Vijaykumar Himatlal Modi

Director

Mr. Anil Sakharam Korpe

Director

Ms. Lalna Bharat Takekar

Director

Transaction with the Related Parties

(Rs. In Lacs)

	2019-20	2018-19
(i) Transaction with Holding Company		
Valecha Engineering Limited		
Loan Given/Repaid during the year	(0.11)	0.47
Consultancy Fees Received	3.50	3.50
(ii) Transaction with Subsidiary Company		
Valecha Badwani Sendhwa Tollways Ltd		
Loan (Repaid) during the year	(0.08)	(0.14)
(iii) Transaction with Associate Company		
(a) Valecha Kachchh Toll Roads Ltd.		
Loan Given during the year	Nil	Nil
(b) Valecha Power Ltd		
(b) Loan Given during the year	Nil	Nil

## (C) Gopaldas Vasudev Construction Pvt Ltd

Loan Given during the year	Nil	Nil
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Loan Received during the year	Nil	Nil
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## (d) Valecha Investment Pvt Ltd

Loan Received during the year	Nil	Nil
-------------------------------	-----	-----

## (iv) Transaction with Other Person

Mobilization Advances Received	Nil	Nil
--------------------------------	-----	-----

## C) Balances Outstanding at the end of the year

(Rs. In Lacs)

Nature of Transaction	2019-2020	2018-2019
Equity Capital by Holding Company	5.00	5.00
Equity Capital in Subsidiary Company	1,110.00	1,110.00
Investment in CCD in Subsidiary Company	5,211.00	5,211.00
Advance Outstanding Receivable	3,568.70	3,568.78
Advance Outstanding Payable	14,981.02	14,981.13

## D) Key Management Personnel - Transaction Nil

Note: - Particulars and Related Party is provided by the management and relied upon by the auditor.

## (16) Earnings per Share (EPS):

(Amount in Rs.)

	31.03.2020	31-03-2019
Net Profit attributable to equity shareholders	(12,13,03,334)	(8,42,19,446)
Weighted average number of shares for Basic EPS (Numbers)	50,000	50,000
Earnings Per share (Per Equity share of Rs. 10 each)	(2,426.07)	(1,684.40)

(17) During the year Company has incurred substantial losses mainly due to Interest amount booked on yes bank Term loan .The Company has made strategic investments in the subsidiaries and expects improved performance in future, which will in turn increase the profitability of the Company. Hence the financial statements have been prepared assuming that the Company will continue as going concern. No adjustments are, hence, made in financial statement that might result from the outcome of this uncertainty.

## (18) Contingent Liability:

There is no contingent Liabilities as on the date of balance sheet.

(19) The Company has defaulted in repayment of Term loan from Yes Bank Ltd. (principal Rs.66,57,22,325 and interest amount including Penal interest Rs.20,99,74,380 outstanding as on March 31, 2020)

(20) The previous years' figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

For and on behalf of the Board

Vijaykumar Himatlal Modi Anil Sakharam Korpe  
07543339

(Director) (Director)

DIN : 01224842

DIN :

Place : Mumbai

Date : 20-08-2020

## Textual information (29)

### Disclosure of significant accounting policies [Text Block]

Notes on Accounts Forming Part of the Balance Sheet as at 31st March, 2019

#### NOTES TO THE FINANCIAL STATEMENTS

##### (16) Significant Accounting Policies:

A. The Company is engaged in business of developing, maintaining and operating of infrastructure facility. The commercial activity of the company is yet to commence.

##### B. Basis of Preparation of Accounts:

i. These financial statements have been prepared to comply with the Indian Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

ii. The financial statements are prepared on accrual basis under the cost convention.

##### C. Cash Flow Statement:

Cash flows are reported using the indirect method whereby profit/ (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.

D. Revenue Recognition:

Revenue from services is recognized when services are rendered and related costs are incurred.

E. Investments:

Current investments are carried individually at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties.

F. Borrowing Cost:

Interest and other borrowing costs attributable to qualifying assets are capitalized. Other interest and borrowing costs are charged to revenue.

G. Provision for Current and Deferred Tax:

Current Tax:

Current Tax is the amount of Tax Payable on the taxable income for the year as determined in accordance with provision of income tax act 1961.

**Deferred Tax Provision:**

Deferred Tax charge or credit is recognized on timing differences; being the difference between the taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. It is calculated using the applicable tax rates and tax laws that have been enacted by the balance sheet date.

Deferred tax assets are recognized 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 realized.

**H. Provisions and Contingencies:**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes.

**I. Impairment of Assets:**

The carrying amounts of assets are reviewed at each balance sheet date if there is only indication of impairment based on internal/external factors. An asset is impaired when the carrying amount of asset exceeds the recoverable amount. An impairment loss is charged to the statement of profit and loss in the year in which an asset is identified as impaired. An impairment loss recognized in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount.

**(17) Remuneration to Auditor:**

(Rs. In Lacs)

Sl. No.	Detail	2018-2019	2017-2018
1	Audit Fee	0.55	0.55
2	GST/ST & Other Services	0.10	0.10

Total

0.65

0.65

(18) Segment reporting:

There is no segment to be reported hence the IND AS - 108 is not applicable.

(19) Related Party Disclosure:

The Name of related parties with the nature of relationship :

Promoters & Associates

Relationship

Valecha Engineering Limited



**Holding Company**

Valecha LM Toll Pvt. Ltd.

**Subsidiary Company ( 74% Holding )**

Valecha Badwani Sendhwa Tollways Limited

**Subsidiary Company ( 74% Holding )**

Valecha Kachchh Toll Roads Ltd.

**Associates**

Valecha Power Ltd.

**Associates**

Gopaldas Vasudev Construction Pvt. Ltd.

**Associates**

Valecha Investment Pvt. Ltd.

**Associates**

Valecha Reality Ltd.

**Associates**

**Key Management Personnel**

**Relationship**

Mr. Jagdish K. Valecha

Director

Mr. Dinesh H. Valecha

Director

## Transaction with the Related Parties

(Rs. In Lacs)

	2018-19	2017-18
(i) Transaction with Holding Company		
Valecha Engineering Limited		
Loan Given/(Repaid) during the year	00.47	26.78
Consultancy Fees Received	3.50	3.50
(ii) Transaction with Subsidiary Company		
Valecha Badwani Sendhwa Tollways Ltd		
Loan (Repaid) during the year	(0.14)	(3.55)
(iii) Transaction with Associate Company		
(a) Valecha Kachchh Toll Roads Ltd.		
Loan Given during the year	Nil	Nil
(b) Valecha Power Ltd		
(b) Loan Given during the year	Nil	Nil
(C) Gopaldas Vasudev Construction Pvt Ltd		
Loan Given during the year	Nil	12.60
Loan Received during the year	Nil	Nil
(d) Valecha Investment Pvt Ltd		
Loan Received during the year	Nil	14.68
(iv) Transaction with Other Person		
Mobilization Advances Received	Nil	Nil

## C) Balances Outstanding at the end of the year

(Rs. In Lacs )

Nature of Transaction	2018-2019	2017-2018
Equity Capital by Holding Company	5.00	5.00
Equity Capital in Subsidiary Company	1,110.00	1,110.00
Investment in CCD in Subsidiary Company	5,211.00	5,211.00
Advance Outstanding Receivable	3,568.78	3,568.93
Advance Outstanding Payable	14,981.13	14,980.67

## D) Key Management Personnel - Transaction Nil

Note: - Particulars and Related Party is provided by the management and relied upon by the auditor.

## (20) Earnings per Share (EPS):

(Amount in Rs.)

	31.03.2019	31.03.2018
Net Profit attributable to equity shareholders	(8,42,19,446)	(10,40,21,878)
Weighted average number of shares for Basic EPS (Numbers)	50,000	50,000

Earnings Per share (Per Equity share of Rs. 10 each)	(1,684.40)	(2,080.40)
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(21) The Company has made strategic investments in the subsidiaries and expects improved performance in future, which will in turn increase the profitability of the Company. Hence the financial statements have been prepared assuming that the Company will continue as going concern. No adjustments are, hence, made in financial statement that might result from the outcome of this uncertainty.

(22) Contingent Liability:

There is no contingent Liabilities as on the date of balance sheet.

(23) The previous years' figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

For and on behalf of the Board

Dinesh H Valecha Jagdish K Valecha (Director) (Director)

DIN : 00012945 DIN : 00013070

Place : Mumbai

Date : 27-07-2019

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	These financial statements have been prepared to comply with the Indian Accounting Standards notified under the relevant provisions of the Companies Act, 2013.	These financial statements have been prepared to comply with the Indian Accounting Standards notified under the relevant provisions of the Companies Act, 2013.
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (30) [See below]	Textual information (31) [See below]

## Textual information (30)

### Disclosure of significant accounting policies [Text Block]

Notes on Accounts Forming Part of the Balance Sheet as at 31st March, 2020

#### NOTES TO THE FINANCIAL STATEMENTS

##### (12) Significant Accounting Policies:

A. The Company is engaged in business of developing, maintaining and operating of infrastructure facility. The commercial activity of the company is yet to commence.

##### B. Basis of Preparation of Accounts:

i. These financial statements have been prepared to comply with the Indian Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

ii. The financial statements are prepared on accrual basis under the cost convention.

##### C. Cash Flow Statement:

Cash flows are reported using the indirect method whereby profit/ (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.

D. Revenue Recognition:

Revenue from services is recognized when services are rendered and related costs are incurred.

E. Investments:

Current investments are carried individually at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties.

F. Borrowing Cost:

Interest and other borrowing costs attributable to qualifying assets are capitalized. Other interest and borrowing costs are charged to revenue.

G. Provision for Current and Deferred Tax:

Current Tax:

Current Tax is the amount of Tax Payable on the taxable income for the year as determined in accordance with provision of income tax act 1961.

Deferred Tax Provision:

Deferred Tax charge or credit is recognized on timing differences; being the difference between the taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. It is calculated using the applicable tax rates and tax laws that have been enacted by the balance sheet date.

Deferred tax assets are recognized 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 realized.

#### H. Provisions and Contingencies:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes.

#### I. Impairment of Assets:

The carrying amounts of assets are reviewed at each balance sheet date if there is only indication of impairment based on internal/external factors. An asset is impaired when the carrying amount of asset exceeds the recoverable amount. An impairment loss is charged to the statement of profit and loss in the year in which an asset is identified as impaired. An impairment loss recognized in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount.

#### (13) Remuneration to Auditor:

(Rs. In Lacs)

Sl. No.	Detail	2019-20	2018-2019
1	Audit Fee	0.30	0.55
2	GST/ST & Other Services	0.05	0.10
	Total	0.35	0.65

#### (14) Segment reporting:

There is no segment to be reported hence the IND AS - 108 is not applicable.

#### (15) Related Party Disclosure:



The Name of related parties with the nature of relationship :

Promoters & Associates

Relationship

Valecha Engineering Limited

Holding Company

Valecha LM Toll Pvt. Ltd.

Subsidiary Company ( 74% Holding )

Valecha Badwani Sendhwa Tollways Limited

Subsidiary Company ( 74% Holding )

Valecha Kachchh Toll Roads Ltd.

Associates

Valecha Power Ltd.

Associates

Gopaldas Vasudev Construction Pvt. Ltd.

Associates

Valecha Investment Pvt. Ltd.

Associates

Valecha Reality Ltd.

Associates

Key Management Personnel

Relationship

Mr. Vijaykumar Himatlal Modi

Director

Mr. Anil Sakharam Korpe

Director

Ms. Lalna Bharat Takekar

Director

Transaction with the Related Parties

(Rs. In Lacs)

	2019-20	2018-19
(i) Transaction with Holding Company		
Valecha Engineering Limited		
Loan Given/Repaid during the year	(0.11)	0.47
Consultancy Fees Received	3.50	3.50
(ii) Transaction with Subsidiary Company		
Valecha Badwani Sendhwa Tollways Ltd		
Loan (Repaid) during the year	(0.08)	(0.14)
(iii) Transaction with Associate Company		
(a) Valecha Kachchh Toll Roads Ltd.		
Loan Given during the year	Nil	Nil
(b) Valecha Power Ltd		
(b) Loan Given during the year	Nil	Nil

## (C) Gopaldas Vasudev Construction Pvt Ltd

Loan Given during the year	Nil	Nil
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Loan Received during the year	Nil	Nil
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## (d) Valecha Investment Pvt Ltd

Loan Received during the year	Nil	Nil
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## (iv) Transaction with Other Person

Mobilization Advances Received	Nil	Nil
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## C) Balances Outstanding at the end of the year

(Rs. In Lacs)

Nature of Transaction	2019-2020	2018-2019
Equity Capital by Holding Company	5.00	5.00
Equity Capital in Subsidiary Company	1,110.00	1,110.00
Investment in CCD in Subsidiary Company	5,211.00	5,211.00
Advance Outstanding Receivable	3,568.70	3,568.78
Advance Outstanding Payable	14,981.02	14,981.13

## D) Key Management Personnel - Transaction Nil

Note: - Particulars and Related Party is provided by the management and relied upon by the auditor.

(16) Earnings per Share (EPS):

(Amount in Rs.)

	31.03.2020	31-03-2019
Net Profit attributable to equity shareholders	(12,13,03,334)	(8,42,19,446)
Weighted average number of shares for Basic EPS (Numbers)	50,000	50,000
Earnings Per share (Per Equity share of Rs. 10 each)	(2,426.07)	(1,684.40)

(17) During the year Company has incurred substantial losses mainly due to Interest amount booked on yes bank Term loan .The Company has made strategic investments in the subsidiaries and expects improved performance in future, which will in turn increase the profitability of the Company. Hence the financial statements have been prepared assuming that the Company will continue as going concern. No adjustments are, hence, made in financial statement that might result from the outcome of this uncertainty.

(18) Contingent Liability:

There is no contingent Liabilities as on the date of balance sheet.

(19) The Company has defaulted in repayment of Term loan from Yes Bank Ltd. (principal Rs.66,57,22,325 and interest amount including Penal interest Rs.20,99,74,380 outstanding as on March 31, 2020)

(20) The previous years' figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

For and on behalf of the Board

Vijaykumar Himatlal Modi Anil Sakharam Korpe  
07543339

(Director) (Director)

DIN : 01224842

DIN :

Place : Mumbai

Date : 20-08-2020

## Textual information (31)

### Disclosure of significant accounting policies [Text Block]

Notes on Accounts Forming Part of the Balance Sheet as at 31st March, 2019

#### NOTES TO THE FINANCIAL STATEMENTS

##### (16) Significant Accounting Policies:

A. The Company is engaged in business of developing, maintaining and operating of infrastructure facility. The commercial activity of the company is yet to commence.

##### B. Basis of Preparation of Accounts:

i. These financial statements have been prepared to comply with the Indian Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

ii. The financial statements are prepared on accrual basis under the cost convention.

##### C. Cash Flow Statement:

Cash flows are reported using the indirect method whereby profit/ (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.

D. Revenue Recognition:

Revenue from services is recognized when services are rendered and related costs are incurred.

E. Investments:

Current investments are carried individually at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties.

F. Borrowing Cost:

Interest and other borrowing costs attributable to qualifying assets are capitalized. Other interest and borrowing costs are charged to revenue.

G. Provision for Current and Deferred Tax:

Current Tax:

Current Tax is the amount of Tax Payable on the taxable income for the year as determined in accordance with provision of income tax act 1961.

**Deferred Tax Provision:**

Deferred Tax charge or credit is recognized on timing differences; being the difference between the taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. It is calculated using the applicable tax rates and tax laws that have been enacted by the balance sheet date.

Deferred tax assets are recognized 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 realized.

**H. Provisions and Contingencies:**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes.

**I. Impairment of Assets:**

The carrying amounts of assets are reviewed at each balance sheet date if there is only indication of impairment based on internal/external factors. An asset is impaired when the carrying amount of asset exceeds the recoverable amount. An impairment loss is charged to the statement of profit and loss in the year in which an asset is identified as impaired. An impairment loss recognized in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount.

**(17) Remuneration to Auditor:**

(Rs. In Lacs)

Sl. No.	Detail	2018-2019	2017-2018
1	Audit Fee	0.55	0.55
2	GST/ST & Other Services	0.10	0.10



Total	0.65	0.65
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(18) Segment reporting:

There is no segment to be reported hence the IND AS - 108 is not applicable.

(19) Related Party Disclosure:

The Name of related parties with the nature of relationship :

Promoters & Associates

Relationship

Valecha Engineering Limited

Holding Company

Valecha LM Toll Pvt. Ltd.

Subsidiary Company ( 74% Holding )

Valecha Badwani Sendhwa Tollways Limited

Subsidiary Company ( 74% Holding )

Valecha Kachchh Toll Roads Ltd.

Associates

Valecha Power Ltd.

Associates

Gopaldas Vasudev Construction Pvt. Ltd.

Associates

Valecha Investment Pvt. Ltd.

Associates

Valecha Reality Ltd.

Associates

Key Management Personnel

Relationship

Mr. Jagdish K. Valecha

Director

Mr. Dinesh H. Valecha

Director

## Transaction with the Related Parties

(Rs. In Lacs)

	2018-19	2017-18
(i) Transaction with Holding Company		
Valecha Engineering Limited		
Loan Given/(Repaid) during the year	00.47	26.78
Consultancy Fees Received	3.50	3.50
(ii) Transaction with Subsidiary Company		
Valecha Badwani Sendhwa Tollways Ltd		
Loan (Repaid) during the year	(0.14)	(3.55)
(iii) Transaction with Associate Company		
(a) Valecha Kachchh Toll Roads Ltd.		
Loan Given during the year	Nil	Nil
(b) Valecha Power Ltd		
(b) Loan Given during the year	Nil	Nil
(C) Gopaldas Vasudev Construction Pvt Ltd		
Loan Given during the year	Nil	12.60
Loan Received during the year	Nil	Nil
(d) Valecha Investment Pvt Ltd		
Loan Received during the year	Nil	14.68
(iv) Transaction with Other Person		
Mobilization Advances Received	Nil	Nil

## C) Balances Outstanding at the end of the year

(Rs. In Lacs )

Nature of Transaction	2018-2019	2017-2018
Equity Capital by Holding Company	5.00	5.00
Equity Capital in Subsidiary Company	1,110.00	1,110.00
Investment in CCD in Subsidiary Company	5,211.00	5,211.00
Advance Outstanding Receivable	3,568.78	3,568.93
Advance Outstanding Payable	14,981.13	14,980.67

## D) Key Management Personnel - Transaction Nil

Note: - Particulars and Related Party is provided by the management and relied upon by the auditor.

## (20) Earnings per Share (EPS):

(Amount in Rs.)

	31.03.2019	31.03.2018
Net Profit attributable to equity shareholders	(8,42,19,446)	(10,40,21,878)
Weighted average number of shares for Basic EPS (Numbers)	50,000	50,000

Earnings Per share (Per Equity share of Rs. 10 each)	(1,684.40)	(2,080.40)
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(21) The Company has made strategic investments in the subsidiaries and expects improved performance in future, which will in turn increase the profitability of the Company. Hence the financial statements have been prepared assuming that the Company will continue as going concern. No adjustments are, hence, made in financial statement that might result from the outcome of this uncertainty.

(22) Contingent Liability:

There is no contingent Liabilities as on the date of balance sheet.

(23) The previous years' figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

For and on behalf of the Board

Dinesh H Valecha Jagdish K Valecha (Director) (Director)

DIN : 00012945 DIN : 00013070

Place : Mumbai

Date : 27-07-2019

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

**[400600] Notes - Property, plant and equipment**

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

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Classes of property, plant and equipment [Axis]</b>	<b>Property, plant and equipment [Member]</b>	
<b>Sub classes of property, plant and equipment [Axis]</b>	<b>Owned and leased assets [Member]</b>	
<b>Carrying amount accumulated depreciation and gross carrying amount [Axis]</b>	<b>Carrying amount [Member]</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0
Property, plant and equipment at end of period	0	0

**[612100] Notes - Impairment of assets**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

**[400800] Notes - Goodwill****Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]</b>	<b>Carrying amount [Member]</b>	
	<b>31/03/2020</b>	<b>31/03/2019</b>
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	<b>31/03/2020</b>	<b>31/03/2019</b>
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Classes of other intangible assets [Axis]</b>	<b>Company other intangible assets [Member]</b>	
<b>Sub classes of other intangible assets [Axis]</b>	<b>Internally generated and other than internally generated intangible assets [Member]</b>	
<b>Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]</b>	<b>Carrying amount [Member]</b>	
	<b>31/03/2020</b>	<b>31/03/2019</b>
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

**[401000] Notes - Biological assets other than bearer plants**

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

**[611100] Notes - Financial instruments****Disclosure of financial assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	35,71,21,065	35,85,77,915	35,71,21,065	35,85,77,915
Financial assets, at fair value	35,71,21,065	35,85,77,915	35,71,21,065	35,85,77,915
Description of other financial assets at amortised cost class	Cash and Cash equivalents 2 38,671 Loans 3 356,870,657 Other Current Assets 4 211,738	Cash and Cash equivalents 2 1,522,521 Loans 3 356,878,657 Other Current Assets 4 176,738	Cash and Cash equivalents 2 38,671 Loans 3 356,870,657 Other Current Assets 4 211,738	Cash and Cash equivalents 2 1,522,521 Loans 3 356,878,657 Other Current Assets 4 176,738
Description of other financial assets at fair value class	Cash and Cash equivalents 2 38,671 Loans 3 356,870,657 Other Current Assets 4 211,738	Cash and Cash equivalents 2 1,522,521 Loans 3 356,878,657 Other Current Assets 4 176,738	Cash and Cash equivalents 2 38,671 Loans 3 356,870,657 Other Current Assets 4 211,738	Cash and Cash equivalents 2 1,522,521 Loans 3 356,878,657 Other Current Assets 4 176,738

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	35,71,21,065	35,85,77,915	35,71,21,065	35,85,77,915
Financial assets, at fair value	35,71,21,065	35,85,77,915	35,71,21,065	35,85,77,915
Description of other financial assets at amortised cost class	Cash and Cash equivalents 2 38,671 Loans 3 356,870,657 Other Current Assets 4 211,738	Cash and Cash equivalents 2 1,522,521 Loans 3 356,878,657 Other Current Assets 4 176,738	Cash and Cash equivalents 2 38,671 Loans 3 356,870,657 Other Current Assets 4 211,738	Cash and Cash equivalents 2 1,522,521 Loans 3 356,878,657 Other Current Assets 4 176,738
Description of other financial assets at fair value class	Cash and Cash equivalents 2 38,671 Loans 3 356,870,657 Other Current Assets 4 211,738	Cash and Cash equivalents 2 1,522,521 Loans 3 356,878,657 Other Current Assets 4 176,738	Cash and Cash equivalents 2 38,671 Loans 3 356,870,657 Other Current Assets 4 211,738	Cash and Cash equivalents 2 1,522,521 Loans 3 356,878,657 Other Current Assets 4 176,738



## Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	35,71,21,065	35,85,77,915
Financial assets, at fair value	35,71,21,065	35,85,77,915
Description of other financial assets at amortised cost class	Cash and Cash equivalents 2 38,671 Loans 3 356,870,657 Other Current Assets 4 211,738	Cash and Cash equivalents 2 1,522,521 Loans 3 356,878,657 Other Current Assets 4 176,738
Description of other financial assets at fair value class	Cash and Cash equivalents 2 38,671 Loans 3 356,870,657 Other Current Assets 4 211,738	Cash and Cash equivalents 2 1,522,521 Loans 3 356,878,657 Other Current Assets 4 176,738

## Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	237,41,58,000	225,43,11,517	237,41,58,000	225,43,11,517
Financial liabilities, at fair value	237,41,58,000	225,43,11,517	237,41,58,000	225,43,11,517

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	I1		I2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	EQUITY	EQUITY	EQUITY	EQUITY
Non-current investments	3,70,00,000	3,70,00,000	7,40,00,000	7,40,00,000
Name of body corporate in whom investment has been made	Investment in Valecha Badwani Sendhwa Tollways Limited	Investment in Valecha Badwani Sendhwa Tollways Limited	Investment in Valecha LM Toll Private Limited	Investment in Valecha LM Toll Private Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY
Number of shares of non-current investment made in body corporate	[shares] 37,00,000	[shares] 37,00,000	[shares] 74,00,000	[shares] 74,00,000
Details of non-current investments made in body corporate which are partly paid	0	0	0	0
Details of non-current investment made in partnership firms [Abstract]				
Name of partnership firm where non-current investment is made	0	0	0	0
Names of all partners in partnership firm	00	00	0	0
Details of share of each partner in capital of partnership firm	0	0	0	0
Details of share of each partner in profits of partnership firm	0	0	0	0

## Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	I3		I4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	EQUITY	EQUITY	EQUITY	EQUITY
Non-current investments	37,31,00,000	37,31,00,000	14,80,00,000	14,80,00,000
Name of body corporate in whom investment has been made	Investment in CCD - Valecha LM Toll Private Limited	Investment in CCD - Valecha LM Toll Private Limited	Investment in CCD Valecha Badwani Sendhwa Tollways Limited	Investment in CCD Valecha Badwani Sendhwa Tollways Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY
Number of shares of non-current investment made in body corporate	[shares] 3,73,10,000	[shares] 3,73,10,000	[shares] 1,48,00,000	[shares] 1,48,00,000
Details of non-current investments made in body corporate which are partly paid	0	0	0	0
Details of non-current investment made in partnership firms [Abstract]				
Name of partnership firm where non-current investment is made	0	0	0	0
Names of all partners in partnership firm	0	0	0	0
Details of share of each partner in capital of partnership firm	0	0	0	0
Details of share of each partner in profits of partnership firm	0	0	000	000

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (32) [See below]	Textual information (33) [See below]
Aggregate amount of quoted non-current investments	63,21,00,000	63,21,00,000
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

## Textual information (32)

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

Note 1 Investment	As at 31st March, 2020	As at 31st March, 2019
Investment in Equity Shares of Subsidiaries - Unquoted		
Investment in Valecha Badwani Sendhwa Tollways Limited [37,00,000 (Pr. Yr. 37,00,000) Equity Shares Face Value of Rs 10 Each]	37,000,000	37,000,000
Investment in Valecha LM Toll Private Limited [74,00,000 (Pr. Yr. 74,00,000) Equity Shares Face Value of Rs 10 Each ]	74,000,000	74,000,000
Investment in Debentures of subsidiary - Unquoted		
Investment in CCD - Valecha LM Toll Private Limited [3,73,10,000 (Pr. Yr. 3,73,10,000) CCD Face Value of Rs 10 Each ]	373,100,000	373,100,000
Investment in Valecha Badwani Sendhwa Tollways Limited [1,48,00,000 (Pr. Yr. 1,48,00,000) CCD Face Value of Rs. 10 Each]	148,000,000	148,000,000
Total	632,100,000	632,100,000

## Textual information (33)

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

Note 1 Investment	As at 31st March, 2019	As at 31st March, 2018
Investment in Equity Shares of Subsidiaries - Unquoted		
Investment in Valecha Badwani Sendhwa Tollways Limited [37,00,000 (Pr. Yr. 37,00,000) Equity Shares Face Value of Rs 10 Each]	37,000,000	37,000,000
Investment in Valecha LM Toll Private Limited [74,00,000 (Pr. Yr. 74,00,000) Equity Shares Face Value of Rs 10 Each ]	74,000,000	74,000,000
Investment in Debentures of subsidiary - Unquoted		
Investment in CCD - Valecha LM Toll Private Limited [3,73,10,000 (Pr. Yr. 3,73,10,000) CCD Face Value of Rs 10 Each ]	373,100,000	373,100,000
Investment in Valecha Badwani Sendhwa Tollways Limited [1,48,00,000 (Pr. Yr. 1,48,00,000) CCD Face Value of Rs. 10 Each]	148,000,000	148,000,000
Total	632,100,000	632,100,000

**[400500] Notes - Current investments**

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

**[611600] Notes - Non-current asset held for sale and discontinued operations**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Revenue discontinued operations	0	0
Expenses discontinued operations	0	0
Profit (loss) before tax, discontinued operations	0	0
Tax expense relating to profit (loss) from ordinary activities of discontinued operations	0	0
Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	0	0
Tax expense relating to gain (loss) on discontinuance	0	0
Net cash flows from (used in) operating activities, continuing operations	11,98,28,953	48,22,20,704
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	11,98,28,953	48,22,20,704
Net cash flows from (used in) investing activities, continuing operations	0	0
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	0	0
Net cash flows from (used in) financing activities, continuing operations	-12,13,12,803	-48,22,21,425
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	-12,13,12,803	-48,22,21,425
Increase (decrease) in cash and cash equivalents, discontinued operations	0	0
Income from continuing operations attributable to owners of parent	35,000	3,50,000
Income from discontinued operations attributable to owners of parent	0	0
Profit (loss) from continuing operations attributable to non-controlling interests	-12,13,03,334	-8,42,19,446
Profit (loss) from discontinued operations attributable to non-controlling interests	0	0
Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss or write-down to fair value less costs to sell	0	0

**[400100] Notes - Equity share capital****Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARE	EQUITY SHARE
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	EQUITY SHARES	EQUITY SHARE	EQUITY SHARE
Name of shareholder			V A L E C H A ENGINEERING LIMITED	V A L E C H A ENGINEERING LIMITED
CIN of shareholder			L74210MH1977PLC019535	L74210MH1977PLC019535
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 50,000	[shares] 50,000
Percentage of shareholding in company			100.00%	100.00%

## Disclosure of classes of equity share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY SHARES
Number of shares authorised	[shares] 20,00,000	[shares] 20,00,000		[shares] 20,00,000
Value of shares authorised	2,00,00,000	2,00,00,000		2,00,00,000
Number of shares issued	[shares] 50,000	[shares] 50,000		[shares] 50,000
Value of shares issued	5,00,000	5,00,000		5,00,000
Number of shares subscribed and fully paid	[shares] 50,000	[shares] 50,000		[shares] 50,000
Value of shares subscribed and fully paid	5,00,000	5,00,000		5,00,000
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] 50,000	[shares] 50,000		[shares] 50,000
Total value of shares subscribed	5,00,000	5,00,000		5,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 50,000	[shares] 50,000		[shares] 50,000
Value of shares called	5,00,000	5,00,000		5,00,000
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	5,00,000	5,00,000		5,00,000
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 issued in shares based payment transactions	[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] 0	[shares] 0		[shares] 0
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] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[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] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 50,000	[shares] 50,000	[shares] 50,000	[shares] 50,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity 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 share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	5,00,000	5,00,000	5,00,000	5,00,000
Rights preferences and restrictions attaching to class of share capital	NA	NA		NA
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] 50,000	[shares] 50,000		[shares] 50,000
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] 50,000	[shares] 50,000		[shares] 50,000
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
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	NA	NA		NA
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
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
Terms and conditions of shares pending allotment				0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				00
Over due period for which application money is pending prior to allotment of shares				0
Reason for over due period for which application money is pending prior to allotment of shares				0
Type of share				EQUITY SHARES

## Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	EQUITY SHARES	
Number of shares authorised	[shares] 20,00,000	
Value of shares authorised	2,00,00,000	
Number of shares issued	[shares] 50,000	
Value of shares issued	5,00,000	
Number of shares subscribed and fully paid	[shares] 50,000	
Value of shares subscribed and fully paid	5,00,000	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 50,000	
Total value of shares subscribed	5,00,000	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 50,000	
Value of shares called	5,00,000	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	5,00,000	
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	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 50,000	[shares] 50,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	5,00,000	5,00,000
Rights preferences and restrictions attaching to class of share capital	NA	
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] 50,000	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 50,000	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	NA	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 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	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Terms and conditions of shares pending allotment	0	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	00	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	
Type of share	EQUITY SHARES	

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	1	1
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

**[400300] Notes - Borrowings****Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	66,57,22,325	66,57,22,325	66,57,22,325	66,57,22,325
Nature of security [Abstract]				
Nature of security	shares and immovable property	shares and immovable property	shares and immovable property	shares and immovable property
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured				NA
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	Textual information (34) [See below]	Textual information (35) [See below]	Textual information (36) [See below]	Textual information (37) [See below]
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	149,81,02,265	149,81,13,365	149,81,02,265	149,81,13,365
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	NA	NA
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Textual information (34)****Terms of repayment of term loans and other loans**

Terms of Repayment Term Loan I - Repayable in 18 quarterly installment with the last installment due in september 2020. Rate of Interest @ 11.50% Term Loan II - Repayable in 18 quarterly installment with the last installment due in september 2020. Rate of Interest @ 11.05%

**Textual information (35)****Terms of repayment of term loans and other loans**

Terms of Repayment Term Loan I - Repayable in 18 quarterly installment with the last installment due in september 2020. Rate of Interest @ 11.50% Term Loan II - Repayable in 18 quarterly installment with the last installment due in september 2020. Rate of Interest @ 11.05%

**Textual information (36)****Terms of repayment of term loans and other loans**

Terms of Repayment Term Loan I - Repayable in 18 quarterly installment with the last installment due in september 2020. Rate of Interest @ 11.50% Term Loan II - Repayable in 18 quarterly installment with the last installment due in september 2020. Rate of Interest @ 11.05%

**Textual information (37)****Terms of repayment of term loans and other loans**

Terms of Repayment Term Loan I - Repayable in 18 quarterly installment with the last installment due in september 2020. Rate of Interest @ 11.50% Term Loan II - Repayable in 18 quarterly installment with the last installment due in september 2020. Rate of Interest @ 11.05%

**[612700] Notes - Income taxes**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of income tax [TextBlock]	Investment in Equity Instrument AND Transaction with owners in their capacity as owners	Investment in Equity Instrument AND Transaction with owners in their capacity as owners
Tax expense of discontinued operations [Abstract]		
Tax expense relating to gain (loss) on discontinuance	0	0
Tax expense relating to profit (loss) from ordinary activities of discontinued operations	0	0

**[611000] Notes - Exploration for and evaluation of mineral resources**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

**[611900] Notes - Accounting for government grants and disclosure of government assistance**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

**[401100] Notes - Subclassification and notes on liabilities and assets****Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Classification of inventories [Axis]</b>	<b>Company inventories [Member]</b>	
	<b>31/03/2020</b>	<b>31/03/2019</b>
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

**Other current financial liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	A1		A2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	12,500	20,500	20,99,74,380	9,01,45,377
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	statutory remittance	statutory remittance	Interest Payable	Interest Payable
Other current financial liabilities, others	12,500	20,500	20,99,74,380	9,01,45,377

**Other current financial liabilities, others [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	A3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	3,46,530	3,09,950
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Others	Others
Other current financial liabilities, others	3,46,530	3,09,950

**Other current financial assets others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	TDSReceivable	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	2,11,737	1,76,737
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	TDSReceivable	TDSReceivable
Other current financial assets others	2,11,737	1,76,737

**Details of loans [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Classification based on current non-current [Axis]</b>	<b>Current [Member]</b>	
<b>Classification of loans [Axis]</b>	<b>Loans given other related parties [Member]</b>	
<b>Classification of assets based on security [Axis]</b>	<b>Unsecured considered good [Member]</b>	
	<b>31/03/2020</b>	<b>31/03/2019</b>
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	35,68,70,657	35,68,78,657
Allowance for bad and doubtful loans	0	0
<b>Total loans</b>	<b>35,68,70,657</b>	<b>35,68,78,657</b>
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
<b>Total loans due by directors, other officers or others</b>	<b>0</b>	<b>0</b>
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by private companies in which any director is member	0	0
<b>Total loans due by firms or companies in which any director is partner or director</b>	<b>0</b>	<b>0</b>



Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Total other non-current assets	0	0
Reversal of inventory write-down	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	38,671	15,22,521
Total balance with banks	38,671	15,22,521
Cash on hand	0	0
Total cash and cash equivalents	38,671	15,22,521
Bank balance other than cash and cash equivalents	0	0
Total cash and bank balances	38,671	15,22,521
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	2,11,737	1,76,737
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]
Advances received	1	0
Total other non-current liabilities	1	0
Current maturities of long-term debt	0	0
Current maturities of finance lease obligations	0	0
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Retention money payable	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Derivative liabilities	0	0
Total other current financial liabilities	21,03,33,410	9,04,75,827
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total other current liabilities	0	0

## Textual information (38)

### Disclosure of notes on other current assets explanatory [Text Block]

Note 4 Other Current Assets	As at 31st March, 2020	As at 31st March, 2019
TDS Receivable	211,738	176,738
Total	211,738	176,738

## Textual information (39)

**Disclosure of notes on other current assets explanatory [Text Block]**

Note 4 Other Current Assets	As at 31st March, 2019	As at 31st March, 2018
TDS Receivable	176,738	141,738
Total	176,738	141,738

## Textual information (40)

**Disclosure of other current liabilities notes explanatory [Text Block]**

Note No. 8 Other Current Liabilities	As at 31st March, 2020	As at 31st March, 2019
Other Payable		
1) Statutory remittance	12,500	20,500
2) Interest Payable	209,974,380	90,145,377
6) Others	346,530	210,333,410
Total	210,333,410	309,950
		90,475,827

## Textual information (41)

**Disclosure of other current liabilities notes explanatory [Text Block]**

Note No. 9 Other Current Liabilities	As at 31st March, 2019	As at 31st March, 2018
Other Payable		
1) Statutory remittance	20,500	8,000
2) Interest Payable	90,145,377	6,171,881
5) Current Maturity of Long Term Debt	665,722,325	267,427,825
6) Others	309,950	756,198,152
Total	756,198,152	103,150
		273,710,856

**[401200] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Other money for which company is contingently liable	0	0
Total contingent liabilities	0	0
Classification of commitments [Abstract]		
Other commitments	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Percentage of proposed dividend	0.00%	0.00%
Details of share capital held by foreign companies [Abstract]		
Percentage of share capital held by foreign company	0.00%	0.00%
Value of share capital held by foreign company	0	0
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Disclosure of equity share warrants [Abstract]		
Changes in equity share warrants during period [Abstract]		
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Breakup of equity share warrants [Abstract]		
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Share application money received and due for refund	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		

Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	-138,49,36,936	-126,36,33,602
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0
Number of shareholders to whom shares are allotted under private placement during period	0	0

### [611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	-	-

### [612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

**[612600] Notes - Employee benefits**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of employee benefits [TextBlock]	NA	NA
Disclosure of defined benefit plans [TextBlock]	-	-
Whether there are any defined benefit plans	No	No

**[612800] Notes - Borrowing costs**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

**[700100] Notes - Key managerial personnels and directors remuneration and other information**

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	ANILSAKHARAMKORPE	LALNABHARATTAKEKAR	VIJAYKUMARHIMATLALMODI
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 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	ANIL SAKHARAM KORPE	LALNA BHARAT TAKEKAR	VIJAYKUMAR HIMATLAL MODI
Director identification number of key managerial personnel or director	07543339	08111805	01224842
Date of birth of key managerial personnel or director	16/08/1965	19/01/1975	30/08/1956
Designation of key managerial personnel or director	Additional Director	Director	Additional Director
Qualification of key managerial personnel or director	PROFESSIONAL	PROFESSIONAL	COMPANY SECRETARY
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0
Ceiling as per act key managerial personnel or director remuneration	0	0	0

**[612200] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[612300] Notes - Transactions involving legal form of lease**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

**[613100] Notes - Effects of changes in foreign exchange rates**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

**[500100] Notes - Subclassification and notes on income and expenses**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	0	0
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	0	0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other operating revenue	0	0
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Total other operating revenues	0	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	0	0
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from subsidiaries	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(A) 3,50,000	(B) 3,50,000
Total other non-operating income	3,50,000	3,50,000
Total other income	3,50,000	3,50,000
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (42) [See below]	Textual information (43) [See below]
Interest expense [Abstract]		
Other interest charges	12,13,01,703	8,39,73,495
Total interest expense	12,13,01,703	8,39,73,495
Total finance costs	12,13,01,703	8,39,73,495
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		



Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Other employee related expenses	2,40,000	3,00,000
Total employee benefit expense	2,40,000	3,00,000
Depreciation, depletion and amortisation expense [Abstract]		
Depletion expense	0	0
Total depreciation, depletion and amortisation expense	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Directors sitting fees	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	35,400	64,900
Total payments to auditor	35,400	64,900
CSR expenditure	0	0
Miscellaneous expenses	76,231	2,31,051
Total other expenses	1,11,631	2,95,951

### Footnotes

(A) Consultancy Fees Received

(B) Consultancy Fees Received

## Textual information (42)

### Disclosure of notes on finance cost explanatory [Text Block]

Note 10	Finance costs	31st March, 2020	31st March, 2019
	Interest Expense - On Borrowing	121,301,703	83,973,495
	Other Expenses on Borrowing	-	-
Total		121,301,703	83,973,495

## Textual information (43)

### Disclosure of notes on finance cost explanatory [Text Block]

Note 11	Finance costs	31st March, 2019	31st March, 2018
	Interest Expense - On Borrowing	83,973,495	89,638,367
	Other Expenses on Borrowing	-	-
Total		83,973,495	89,638,367

**[613200] Notes - Cash flow statement**

Unless otherwise specified, all monetary values are in INR

	<b>31/03/2020</b>	<b>31/03/2019</b>	<b>31/03/2018</b>
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	38,671	15,22,521	15,23,242
Cash and cash equivalents	38,671	15,22,521	

**[500200] Notes - Additional information statement of profit and loss**

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Additional information on profit and loss account explanatory [TextBlock]		
Reversal of inventory write-down	0	0
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Reversal of impairment loss recognised in profit or loss, trade receivables	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Gains on disposals of non-current assets	0	0
Losses on disposals of non-current assets	0	0
Net gains (losses) on disposals of non-current assets	0	0
Losses on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Losses on disposals of investment properties	0	0
Net gains (losses) on disposals of investment properties	0	0
Losses on disposals of investments	0	0
Net gains (losses) on disposals of investments	0	0
Expense (income) on discontinued operations	0	0
Losses on litigation settlements	0	0
Net gains (losses) on litigation settlements	0	0
Gains on change in fair value of derivatives	0	0
Losses on change in fair value of derivatives	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	0	0
Other individually immaterial components of other comprehensive income, net of tax	0	0
Other individually immaterial components of other comprehensive income, before tax	0	0
Income tax relating to other individually immaterial components of other comprehensive income	0	0
Share of profit (loss) of associates accounted for using equity method	0	0
Share of profit (loss) of joint ventures accounted for using equity method	0	0
Total share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	0	0
Total exceptional items	0	0
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0

Export revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

### [611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

### [613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

### [610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Parent [Member]		Subsidiaries [Member]	
	P1		S1	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	V A L E C H A ENGINEERING LIMITED	V A L E C H A ENGINEERING LIMITED	VALECHA LM TOLL PRIVATE LIMITED	VALECHA LM TOLL PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L74210MH1977PLC019535	L74210MH1977PLC019535	U74900MH2010PTC202289	U74900MH2010PTC202289
Description of nature of transactions with related party	HOLDING	HOLDING	SUBSIDIARY	SUBSIDIARY
Description of nature of related party relationship	Holding company	Holding company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0

Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0
Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	0	0	0	0
Other related party transactions income	(A) 3,50,000	(B) 3,50,000	0	0
Other related party transactions contribution made	0	0	0	0
Other related party transactions contribution received	(C) -11,000	(D) 47,000	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(E) 5,00,000	(F) 5,00,000	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	Equity Capital by Holding Company	Equity Capital by Holding Company	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	Loan Repaid during the year	Loan Given during the year	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

- (A) CONSULTANCY FEES RECIEVED
- (B) CONSULTANCY FEES RECIEVED
- (C) Loan Repaid during the year
- (D) Loan Given during the year
- (E) Equity Capital by Holding Company
- (F) Equity Capital by Holding Company



## Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]		Associates [Member]	
Related party [Axis]	S2		A1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	VALECHA BADWANI SENDHWA TOLL WAYS LIMITED	VALECHA BADWANI SENDHWA TOLL WAYS LIMITED	VALECHA KACHCHH TOLL ROADS LIMITED	VALECHA KACHCHH TOLL ROADS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45203MH2011PLC215905	U45203MH2011PLC215905	U45203MH2011PLC219600	U45203MH2011PLC219600
Description of nature of transactions with related party	SUBSIDIARY	SUBSIDIARY	ASSOCIATE	ASSOCIATE
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Associate	Associate
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0

Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	0	0	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	(A) -8,000	(B) -14,000	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	Loan Repaid during the year	Loan Repaid during the year	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

### Footnotes

(A) Loan Repaid during the year

(B) Loan Repaid during the year

## Disclosure of transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]			
	A2		A3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	VALECHA POWER LIMITED	VALECHA POWER LIMITED	GOPALDAS VASUDEV CONSTRUCTION PVT LTD	GOPALDAS VASUDEV CONSTRUCTION PVT LTD
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U40100MH2011PLC217367	U40100MH2011PLC217367	U45200MH1982PTC028817	U45200MH1982PTC028817
Description of nature of transactions with related party	ASSOCIATE	ASSOCIATE	ASSOCIATE	ASSOCIATE
Description of nature of related party relationship	Associate	Associate	Associate	Associate
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0

Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	0	0	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]	
Related party [Axis]	A4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	V A L E C H A I N V E S T M E N T S P R I V A T E L I M I T E D	V A L E C H A I N V E S T M E N T S P R I V A T E L I M I T E D
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U65990MH1982PTC028361	U65990MH1982PTC028361
Description of nature of transactions with related party	ASSOCIATE	ASSOCIATE
Description of nature of related party relationship	Associate	Associate
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	0
Revenue from sale of goods related party transactions	0	0
Purchases of property and other assets, related party transactions	0	0
Sales of property and other assets, related party transactions	0	0
Services received related party transactions	0	0
Revenue from rendering of services related party transactions	0	0
Leases as lessor related party transactions	0	0
Leases as lessee related party transactions	0	0
Transfers of research and development from entity related party transactions	0	0
Transfers of research and development to entity related party transactions	0	0
Transfers under license agreements from entity related party transactions	0	0
Transfers under license agreements to entity related party transactions	0	0
Transfers under finance agreements from entity, related party transactions	0	0
Transfers under finance agreements to entity, related party transactions	0	0
Provision of guarantees or collateral by entity related party transactions	0	0
Provision of guarantees or collateral to entity related party transactions	0	0
Commitments made by entity, related party transactions	0	0
Commitments made on behalf of entity, related party transactions	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0
Other related party transactions expense	0	0
Other related party transactions income	0	0
Other related party transactions contribution made	0	0
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of related party [TextBlock]		
Name of parent entity	Valecha Engineering Ltd.	
Name of ultimate parent of group	na	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(i)	Section 2(87)(i)

**[611700] Notes - Other provisions, contingent liabilities and contingent assets**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

**[700200] Notes - Corporate social responsibility**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

**[610500] Notes - Events after reporting period**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

**[612500] Notes - Share-based payment arrangements**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

**[613000] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-12,13,03,334	-8,42,19,446
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-12,13,03,334	-8,42,19,446
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 50,000	[shares] 50,000
Adjusted weighted average shares	[shares] 50,000	[shares] 50,000

**[610900] Notes - First time adoption**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	5,00,000	5,00,000
Equity as per Ind AS	5,00,000	5,00,000
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	-12,13,03,334	-8,42,19,446
Profit (loss) for the period as per Ind AS	-12,13,03,334	-8,42,19,446