

**Southern Biofe Biofuels Private Limited**  
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Name of company	Southern Biofe Biofuels Private Limited	
Corporate identity number	U40107TG2002PTC038919	
Permanent account number of entity	AAGCS4495Q	
Address of registered office of company	3A ,3Rd Floor,Office Block , Samrat Complex , Saifabad, Hyderabad , TELANGANA , INDIA - 500004	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	30/06/2021	
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

**[700600] Disclosures - Directors report**

**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>01/04/2020 to 31/03/2021</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	Nil
Description of main product/service	Nil
NIC code of product/service	00000000
Percentage to total turnover of company	0.00%

**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>1</b>	<b>2</b>
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</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	DEVIAH PAGIDIPATI	BRIJMOHAN VENKATA MANDALA
Designation of director	Director	Director
Director identification number of director	05147621	00295323
Date of signing board report	05/11/2021	05/11/2021

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Textual Information
Disclosures relating to amount recommended to be paid as dividend	Keeping the company's expansion and growth plans in mind, your Directors have decided not to recommended dividend for the year.
Details regarding energy conservation	Textual Information
Details regarding technology absorption	Textual Information
Details regarding foreign exchange earnings and outgo	Textual Information
Disclosures in director's responsibility statement	Textual information (3) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual Information
Particulars of loans guarantee investment under section 186 [TextBlock]	T e x t u a l Information
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	T e x t u a l Information
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]	T e x t u a l Information
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	Southern Biofe Biofuels Private Limited
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	T e x t u a l Information
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	T e x t u a l Information
Disclosure of statement on development and implementation of risk management policy [TextBlock]	T e x t u a l Information
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	T e x t u a l Information
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	T e x t u a l Information
Disclosure of change in nature of business [TextBlock]	T e x t u a l Information
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	T e x t u a l Information
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	T e x t u a l Information

Details relating to deposits covered under chapter v of companies act [TextBlock]	T e x t u a l Information
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	T e x t u a l Information
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	T e x t u a l Information
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	T e x t u a l Information
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	T e x t u a l Information
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 0
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (1)

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

#### NOTICE

NOTICE is hereby given that the Nineteenth Annual General Meeting of the Shareholders of SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED will be held on Tuesday the 30th day of November 2021 at 11.00 A.M. at the registered office of the company situated at 3A, 3rd Floor, Office Block, Samrat Complex, Saifabad, Hyderabad, Telangana 500004 to transact the following business:

#### ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at March 31, 2021 and the Statement of Profit & Loss for the year ended on that date together with the Notes attached thereto, along with the Reports of Auditors and Directors thereon.

For and on behalf of the Board

SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED

Place: Hyderabad

Brijmohan Venkata Mandala

Date: 05.11.2021

Director

(DIN: 00295323)

#### NOTES:

1. A member entitled to attend and vote at this Annual General Meeting (AGM) is entitled to appoint a proxy to attend and vote on a poll instead of himself and such proxy need not be a member of the Company. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total Share Capital of the Company. Members holding more than ten percent of the total Share Capital of the Company may appoint a single person as proxy, who shall not act as a proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours before the commencement of the meeting. A Proxy Form is annexed to this Report.

2. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 relating to the Special Businesses to be transacted at the AGM is annexed hereto.

For and on behalf of the Board

SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED

Place: Hyderabad

Brijmohan Venkata Mandala

Date: 05.11.2021

Director

(DIN: 00295323)

BOARD'S REPORT

To,

The Members of SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED,

We have pleasure in presenting the Nineteenth Annual Report together with Audited accounts for the year ended 31st March, 2021.

1. Financial Summary/ Highlights, Operations, State of Affairs:

(in Rupees)

Particulars	2020-21	2019-20
Gross Income	60403	0
Profit Before Finance Cost and Depreciation	(1517)	0
Finance Charges	0	0
Gross Profit (Loss)	0	0
Provision for Depreciation	0	0
Net Profit/(Loss) Before Tax	(1517)	0
Provision for Tax	0	0

Net Profit After Tax (1517) 0

2. Events Subsequent to the Date of Financial Statements:

There were no material changes and commitments affecting financial position of the company between 31st March and the date of Board's Report.

3. Change in the nature of Business, if any:

During the financial year 2020-21, the company does not have changed in the nature of business.

4. Dividend:

Keeping the company's expansion and growth plans in mind, your Directors have decided not to recommended dividend for the year.

5. Board Meetings:

The Board of Directors met 6 times during the year on 30.05.2020, 21.09.2020, 22.09.2020, 28.09.2020, 29.12.2020 and 28.02.2021 in respect of which meetings, proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purposes.

6. Vigil Mechanism:

Vigil Mechanism Policy has been established by the Company for directors and employees to report genuine concerns pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013.

7. Director's Responsibility Statement:

In pursuance of section 134(5) of the Companies Act, 2013, the Directors hereby confirm that:

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and to the profit and loss of the company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis;
- e) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

f) 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.

8. Statutory Compliance:

The Company has complied with the required provisions relating to statutory compliance with regard to the affairs of the Company in all respects.

9. Information about Financial Performance /Financial Position of the Subsidiaries /Associates/ Joint Ventures:

The company doesn't have Subsidiaries /Associates/ Joint Ventures.

10. Extract of the Annual Return:

Pursuant to the provisions of section 92(3) of the Companies Act, 2013 and rule 12(1) of the companies (Management and Administration) Rules, 2014, an extract of annual return in MGT-9 as on March 31, 2021 is attached as Annexure-1 to this Report.

11. Statutory Auditors:

M/s. P Murali & Co., Chartered Accountants, Hyderabad were appointed as Statutory Auditors of the company in Annual General Meeting held on September 29, 2017 to hold the office until the conclusion of the Annual General Meeting to be held for the financial year 2021-22.

Pursuant to notification from the MCA dated 07.05.2018, ratification of appointment of statutory auditors at every Annual General Meeting has been omitted.

12. Details of Fraud reported by Auditor:

As per auditors' report, no fraud u/s 143(12) reported by the auditor.

13. Board's explanation on the Auditors' Report:

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment:

14. Directors and Key Managerial Personnel (KMP):

Dr Devaiah Pagidipati (DIN: 05147621) and Mr Brijmohan Venkata Mandala (DIN: 00295323) were appointed as Additional Directors in the Board Meeting held on 21st September, 2020 and Mr Yalamanchili Madana Mohana Rao (DIN: 00745820) was appointed as an Additional Director in the Board Meeting held on 28th September 2020 who were regularized in the AGM held on 31.12.2020

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

15. Particulars of Loans and Investment:

The Company has not made any investment, given guarantee and securities during the year under review. Therefore no need to comply provisions of section 186 of Companies Act, 2013.

16. Contracts and Arrangements with Related Parties:

There are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors or other designated persons which may have a potential conflict with the interest of the Company at large. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted also disclosure in form AOC-2 is not required.

17. Transfer to Reserve:

An amount of Rs (1517) transferred to the reserves during the financial year ended 31st March, 2021.

18. Material Changes and Commitments:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

19. Other Laws:

As per the requirement of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules made there under, your Company has constituted an Internal Complaints Committee (ICC). During the year under review, there were no cases received /filed pursuant to the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

20. Deposits:

Company has not accepted any deposit within the meaning of provisions of Chapter V of the Act read with the Companies (Acceptance of Deposits) Rules, 2014 for the year ended March 31, 2021.

21. Details of Significant and Material Orders Passed by the regulators or Courts or Tribunals:

There are no significant and material orders passed by the Regulators or Courts or Tribunals which would impact the going concern status of the Company.

22. Internal Control Systems and their Adequacy:

The Company has a proper and adequate internal control system to ensure that all the assets of the Company are safeguarded and protected against any loss and that all the transactions are properly authorized and recorded. Information provided to management in reliable and timely and statutory obligations are adhered to. The Company has an established Internal Financial Control framework including internal controls over financial reporting, operating controls and anti-fraud framework. The framework is reviewed regularly by the management based on the periodical testing, the framework is strengthened from time to time, to ensure adequacy and effectiveness of Internal Financial Controls.

23. Research and Development, Conservation of Energy, Technology Absorption and Foreign Exchange earnings and Outgo:

The Particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respective of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the Company during the year under review.

No Research and Development was carried out by the Company during the year.

24. Disclosure about Cost Audit Report:

Cost Audit is not applicable to the Company.

25. Insurance:



The Properties and assets of your Company are adequately insured.

26. Acknowledgement:

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the Banks, Government authorities, Customers, Vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board

SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED

Place : Hyderabad

Dr Devaiah Pagidipati

Brijmohan Venkata Mandala

Date : 05.11.2021

Director

Director

(DIN: 05147621)

(DIN: 00295323)

Annexure-1

Extract of Annual Return on the Financial Year 31.03.2021

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies

(Management and Administration) Rules, 2014]

Form MGT-9

I.  
REGISTRATION  
AND OTHER  
DETAILS:

i.

CIN:-

- ii. Registration Date
- iii. Name of the Company
- iv. Category / Sub-Category of the Company
- v. Address of the Registered office and contact details
- vi. Whether listed company Yes/ No
- vii. Name, Address and Contact details of Registrar and Transfer Agent, If any

**II.  
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
1.	Other IT Support Services

**III.**

PARTICULARS  
OF HOLDING,  
SUBSIDIARY  
AND  
ASSOCIATE  
COMPANIES:-

S. No	Name and Address of the Company		
1.	Southern Online Bio Technologies Limited  Flat # A3, 3rd Floor, Office Block, Samrat Complex, Opp. AG's Office, Saifabad, Hyderabad 500004	Demat	Physical
<p>IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as % of Total Equity)</p>			
<p>i. Category-wise Share Holding:-</p>			
Category of Shareholders			
A. Promoters			
(1)Indian			
Individual/HUF			

Any Other	- 343097
(Body Corporate)	
Sub-total	- 343200
(A) (1):-	
(2)Foreign	
Sub-total	-
(A) (2):-	
Total	
Shareholding of promoter (A)=(A)(1)+(A)(2)	-
B. Public Shareholding	-
1.Institutions	-
2.Non Institutions	-
C. Shares held by Custodian for GDRs & ADRs	-
Grand Total	-
(A+B+C)	

ii.  
Shareholding of Promoters

S. No	Shareholder's Name	No. of Shares held at the beginning of the year
		Demat
1.	Dr Devaiah Pagidipati	NIL
2.	SBTL (Body Corporate)	NIL

iii. Change in Promoters' Shareholding

S. No	Shareholder's Name	Shareholding at the beginning of the year		Shareholding at the end of the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Dr Devaiah Pagidipati	103	0.03%	103	0.03%
2.	SBTL (Body Corporate)	343097	99.97%	343097	99.97%

iv. Shareholding Pattern of top ten Shareholders(other than Directors, Promoters and Holders of GDRs and ADRs): NIL

S. No	Shareholder Name	Shareholding at the beginning of the year		Shareholding at the end of the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
		At the beginning of the year			

v. Shareholding of Directors and key Managerial Personnel:

S. No	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company

1.	Dr Devaiah Pagidipati	103	0.03%	103	0.03%
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## V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment (In Rupees)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year			14,03,275	
i. Principal Amount	-	-	-	14,03,275
ii. Interest due but not paid	-	-	-	-
iii. Interest accrued but not due	-	-	-	-
Total	-	-	14,03,275	14,03,275
Change in Indebtedness during the financial year	-	-	-	-
Addition	-	-	-	-
Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the year	-	-	-	-
i. Principal Amount	-	-	14,03,275	14,03,275
ii. Interest due but not paid	-	-	-	-
iii. Interest accrued but not due	-	-	-	-
Total	-	-	14,03,275	14,03,275

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

S. No	Particulars of Remuneration	Total Amount		
	Gross salary			
	(a)Salary as per provisions contained in section 17(1) of the income-tax Act,1961			
1.	(b)Value of perquisites u/s 17(2) Income-tax Act,1961	Nil	Nil	Nil
	(c)Profits in lieu of salary under section 17(3) Income tax Act,1961			
2.	Stock Opinion	Nil	Nil	Nil
3.	Sweat Equity	Nil	Nil	Nil
	Commission			
4.	-as % of profit	Nil	Nil	Nil
	-Others, specify..			
5.	Others, please specify	Nil	Nil	Nil
6.	Total (A)	Nil	Nil	Nil
7.	Ceiling as per the Act	Nil	Nil	Nil

B. Remuneration to other directors:  
NA

S. No	Particulars of Remuneration	Name of Director	Total Amount
	1.Independent Directors		
	Fee for attending board/committee meetings.	--	--
	Commission		
	Others, please specify		
	Total (1)	--	--

2. Other Non-Executive Directors Fee for attending board/committee meetings.	--	--
Commission		
Others, please specify		
Total (2)	--	--
TOTAL B(1+2)	--	--
Total Managerial Remuneration	--	--
Overall Ceiling as per the Act	--	--

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

S. No	Particulars of Remuneration	Key Managerial Personnel		
		CEO	Company Secretary	CFO Total
	Gross salary			
	(a)Salary as per provisions contained in section 17(1) of the income-tax Act, 1961			
1.	(b)Value of perquisites u/s 17(2) Income-tax Act, 1961	--	--	-- --
	(c)Profits in lieu of salary under section 17(3) Income tax Act,1961			
2.	Stock Opinion	--	--	-- --
3.	Sweat Equity	--	--	-- --
	Commission			
4.	-as% of profit	--	--	-- --
	-Others, specify..			
5.	Others, please specify	--	--	-- --
6.	Total (A)	--	--	-- --



VII.  
PENALTIES/PUNISHMENT/  
COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD/NCLT/ COURT]	Appeal made, if any (give details)
<b>A. COMPANY</b>					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil
<b>B. DIRECTORS</b>					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil
<b>C. OTHER OFFICE IN DEFAULT</b>					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil

For and on behalf of the Board

SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED

Place : Hyderabad

Dr Devaiah Pagidipati

Brijmohan Venkata Mandala

Date : 05.11.2021

Director

Director

(DIN: 05147621)

(DIN: 00295323)

## Textual information (2)

### Description of state of companies affair

1. Financial Summary/ Highlights, Operations, State of Affairs: (in Rupees) Particulars 2020-21 2019-20 Gross Income 60403 0 Profit Before Finance Cost and Depreciation (1517) 0 Finance Charges 0 0 Gross Profit (Loss) 0 0 Provision for Depreciation 0 0 Net Profit/(Loss) Before Tax (1517) 0 Provision for Tax 0 0 Net Profit After Tax (1517) 0

## Textual information (3)

### Disclosures in director's responsibility statement

1. Director's Responsibility Statement: In pursuance of section 134(5) of the Companies Act, 2013, the Directors hereby confirm that: a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and to the profit and loss of the company for that period; c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; d) The directors had prepared the annual accounts on a going concern basis; e) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively. f) 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.

### [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]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	DEVIAIAH PAGIDIPATI	BRIJMOHAN VENKATA MANDALA
Designation of director	Director	Director
Director identification number of director	05147621	00295323
Date of signing of financial statements by director	05/11/2021	05/11/2021

Unless otherwise specified, all monetary values are in INR

	31/03/2021
Date of signing of financial statements by chief financial officer	30/06/2021

**[700400] Disclosures - Auditors report****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]
	01/04/2020 to 31/03/2021
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	According to the information and explanation given to us, the company's Property ,plant and equipment consists of only land and the title deeds are held in the name of the company.
Disclosure in auditors report relating to inventories	ii. The Company does not have any inventory
Disclosure in auditors report relating to loans	The Company has not granted unsecured loans, to companies, firms, and Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	The company has not granted any loans or provided any guarantee or security to the parties covered under section 185 and 186 of the act.
Disclosure in auditors report relating to deposits accepted	The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013 and rules framed there under to the extent notified.
Disclosure in auditors report relating to maintenance of cost records	The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Companies Act, 2013.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (4) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (5) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans.

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	According to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our Audit.
Disclosure in auditors report relating to managerial remuneration	The Company has not paid/provided managerial Remuneration during the year
Disclosure in auditors report relating to Nidhi Company	As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it.
Disclosure in auditors report relating to transactions with related parties	Textual information (6) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	The Company has not entered into non-cash transactions with its directors or persons connected with him.
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	The Company is not required to be registered under section 45-IA of The Reserve Bank of India Act 1934.

**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Auditors [Axis]</b>	<b>1</b>
	<b>01/04/2020 to 31/03/2021</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	P Murali & Co.,
Name of auditor signing report	KRISHNA RAO AYYAGARI
Firms registration number of audit firm	007257S
Membership number of auditor	020085
Address of auditors	# 6-3-655/2/3, SOMAJIGUDA, HYDERABAD
Permanent account number of auditor or auditor's firm	AADFP2033K
SRN of form ADT-1	Z99999999
Date of signing audit report by auditors	05/11/2021
Date of signing of balance sheet by auditors	05/11/2021

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (7) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (4)

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

(a) According to the information and explanations given to us and based on the records of the company examined by us, the company is regular in depositing the undisputed statutory dues of Provident Fund, Employees' State Insurance, Income-tax, Goods and Services Tax and other material statutory dues, as applicable, with the appropriate authorities in India (b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Goods and Services Tax and other material statutory dues in arrears as at 31st March 2021 for a period of more than 6 months from the date they became payable. (c) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues to Goods and Services Tax, which have not been deposited on account of any disputes

## Textual information (5)

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

In our opinion, and according to the information and explanations given to us, the company has not taken loans from any financial institution or banks or Government. There was no amount raised by the company through the issue of debentures.

## Textual information (6)

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

The Company has not entered into transactions as specified in Sec 188 of the Companies Act, 2013 with related parties. However disclosure have been made in the notes to accounts as required under Accounting standard (AS) 18, related party disclosures specified under section 133 of the Act, read with relevant rules issued there under.

## Textual information (7)

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

INDEPENDENT AUDITOR'S REPORT To the Members of

SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED

Report on the Financial Statements

#### Opinion

We have audited the accompanying financial statements of M/s. SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED ("the Company") which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and Cash Flow Statement for the year ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, 2021 and its Loss for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibility for the 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 and presentation of these financial statements that give a true and fair view of the

financial position, financial performance of the Company in accordance with the Accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there under. This responsibility 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 judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going

concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

#### Auditor's Responsibilities for the Audit of Financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion, reasonable level of assurance is a high level of assurance, but it is not guarantee that an audit conducted in accordance with the SA's will always detect a material misstatements when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence economic decisions of users taken the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
  
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
  
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
  
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
  
2. As required by Section 143(3) of the Act, we further report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  
  - c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there under.
  
  - e) On the basis of the written representations received from the directors as on 31stMarch, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31stMarch, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
  
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
  
  - g) 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(as amended), in our opinion and to the best of our information and according to the explanations given to us:



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

For P.MURALI & CO.,

Chartered Accountants,

FRN: 007257S

A Krishna Rao

Partner

M.No: 020085

UDIN: 21020085AAABLX5794

Place: Hyderabad

Date : 05-11-2021

Annexure A to the Auditors Report

Annexure referred to in Independent Auditors Report to the Members of

M/s. SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED on the financial statements for the year ended 31st March 2021, we report that:

i. According to the information and explanation given to us, the company's Property ,plant and equipment consists of only land and the title deeds are held in the name of the company.

ii. The Company does not have any inventory.

iii. The Company has not granted unsecured loans, to companies, firms, and Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

iv. The company has not granted any loans or provided any guarantee or security to the parties covered under section 185 and 186 of the act.

v. The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013 and rules framed there under to the extent notified.

vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Companies Act, 2013.

vii. (a) According to the information and explanations given to us and based on the records of the company examined by us, the company is regular in depositing the undisputed statutory dues of Provident Fund, Employees' State Insurance, Income-tax, Goods and Services Tax and other material statutory dues, as applicable, with the appropriate authorities in India

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Goods and Services Tax and other material statutory dues in arrears as at 31st March 2021 for a period of more than 6 months from the date they became payable.

(c) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues to Goods and Services Tax, which have not been deposited on account of any disputes

viii. In our opinion, and according to the information and explanations given to us, the company has not taken loans from any financial institution or banks or Government. There was no amount raised by the company through the issue of debentures.

ix. The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans.

x. According to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our Audit.

xi. The Company has not paid/provided managerial Remuneration during the year

xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it.

xiii. The Company has not entered into transactions as specified in Sec 188 of the Companies Act, 2013 with related parties. However disclosure have been made in the notes to accounts as required under Accounting standard (AS) 18, related party disclosures specified under section 133 of the Act, read with relevant rules issued there under.

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.

xv. The Company has not entered into non-cash transactions with its directors or persons connected with him.

xvi. The Company is not required to be registered under section 45-IA of The Reserve Bank of India Act 1934.

For P.MURALI & CO.,

Chartered Accountants

FRN: 07257S

A Krishna Rao

Partner

M.No: 020085

UDIN: 21020085AAABLX5794

Place: Hyderabad

Date :05-11-2021

## ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT

Report on the Internal Financial Controls over Financial Reporting under Clause(i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED (“the Company”) as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

### Management’s Responsibility for Internal Financial Controls

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

### Auditor’s Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

### Meaning of Internal Financial Controls over Financial Reporting

A Company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Ind AS Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company’s internal financial control over financial reporting includes these policies and procedures that (1) pertain to the maintenance of records that, in reasonable detailed, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Ind AS Financial Statements in accordance with generally accepted principles, and that receipts and expenditures are being made only in accordance with authorization of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company’s assets that could have a material effect on the Ind AS Financial Statements.

## Inherent Limitation of Internal Financial Controls over Financial Reporting

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

## Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For P. Murali & Co.

Chartered Accountants

FRN: 007257S

A Krishna Rao Partner Membership No :020085 UDIN: 21020085AAABLX5794

Place: Hyderabad

Date :05-11-2021

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</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

	<b>31/03/2021</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2,32,802	2,32,802	
Capital work-in-progress	46,28,076	46,28,076	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Total non-current assets	48,60,878	48,60,878	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	0	0	
Cash and cash equivalents	0	0	
Loans, current	0	1,21,304	
Total current financial assets	0	1,21,304	
Total current assets	0	1,21,304	
Total assets	48,60,878	49,82,182	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	34,30,970	34,30,970	34,30,970
Other equity	-36,317	-34,800	
Total equity attributable to owners of parent	33,94,653	33,96,170	
Non controlling interest	1,030	1,030	
Total equity	33,95,683	33,97,200	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	14,65,195	14,38,075	
Trade payables, current	0	0	
Total current financial liabilities	14,65,195	14,38,075	
Provisions, current	0	1,46,907	
Total current liabilities	14,65,195	15,84,982	
Total liabilities	14,65,195	15,84,982	
Total equity and liabilities	48,60,878	49,82,182	



**[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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 0	[INR/shares] 0
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 0	[INR/shares] 0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	60,403	0
Total income	60,403	0
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense	0	0
Other expenses	61,920	0
Total expenses	61,920	0
Profit before exceptional items and tax	-1,517	0
Total profit before tax	-1,517	0
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-1,517	0
Total profit (loss) for period	-1,517	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]		
Total other comprehensive income	0	0
Total comprehensive income	-1,517	0
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-1,517	0
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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1,517	0		-1,517
Total comprehensive income	-1,517	0		-1,517
Total increase (decrease) in equity	-1,517	0		-1,517
Other equity at end of period	-36,317	-34,800	-34,800	-36,317

**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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		-1,517	0
Total comprehensive income	0		-1,517	0
Total increase (decrease) in equity	0		-1,517	0
Other equity at end of period	-34,800	-34,800	-36,317	-34,800

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

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-1,517	0	
Total comprehensive income		-1,517	0	
Total increase (decrease) in equity		-1,517	0	
Other equity at end of period	-34,800	-36,317	-34,800	-34,800

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

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-1,517	0	
Total comprehensive income	-1,517	0	
Total increase (decrease) in equity	-1,517	0	
Other equity at end of period	-36,317	-34,800	-34,800

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before tax	-1,517	0
Net cash flows from (used in) operations	-1,517	0
Other inflows (outflows) of cash	1,517	0
Net cash flows from (used in) operating activities	0	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	0	0
Net increase (decrease) in cash and cash equivalents	0	0
Cash and cash equivalents cash flow statement at end of period	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (8) [See below]	Textual Information

## Textual information (8)

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

Summary of Significant Accounting Policies and Notes to Accounts and Other Explanatory information to financial statements for the year ended March 31st, 2021

#### 1 . Corporate Information

Southern Biofe Biofuels Private Limited is a Private incorporated on 08 May 2002. It is classified as Non-Govt company and is registered at Registrar of Companies, Hyderabad. Its authorized share capital is Rs. 3,440,000 and its paid up capital is Rs. 3,432,000. It is involved in Trading of All Edible, Non Edible Oils, Used Cooking Oils, Acid Oils, Animal Fatty Acids, Bio Diesel and Other related products etc., They were involved in Technology Transfer related to Bio Diesel related activities and execution of Turnkey Projects of Refinery Plants etc.,

#### 2 . Basis of preparation

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### A .Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) read with Companies (Indian Accounting Standards) Rules and other relevant provisions of the Act.

#### Property, Plant and Equipment & Intangible Assets

Key estimates related to long-lived assets (property, plant and equipment, mineral leaseholds and intangible assets) include useful lives, recoverability of carrying values and the existence of any retirement obligations. As a result of future decisions, such estimates could be significantly modified. The estimated useful lives of ling-lived assets is applied as per the Schedule II of Companies Act, 2013 and estimated based upon our historical experience, engineering estimates and industry information. These estimates include an assumption regarding periodic maintenance and an appropriate level of annual capital expenditure to maintain the assets.

#### Employee Benefits- Measurement of Defined Benefit Obligation

Management assesses post-employment and other employee benefit obligation using the projected unit credit method based on actuarial

assumptions which represent management's best estimates of the variable that will determine the ultimate cost of providing post-employment and other employee benefits.

## B .Property, Plant and Equipment

All items of property, plant and equipment are initially recorded at cost. The cost of an item of plant and equipment is recognized as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

Cost includes its purchase price (after deducting trade discounts and rebates), import duties & non-refundable purchase taxes, any costs directly attributable to bringing the asset to the location & condition necessary for it to be capable of operating in the manner intended by management, borrowing costs on qualifying assets and asset retirement costs. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

The activities necessary to prepare an asset for its intended use or sale extend to more than just physical construction of the asset. It may also include technical (DPR, environmental, planning, Land acquisition and geological study) and administrative work such as obtaining approvals before the commencement of physical construction.

The cost of replacing a part of an item of property, plant and equipment is capitalized if it is probable that the future economic benefits of the part will flow to the Company and that its cost can be measured reliably. The carrying amount of the replaced part is derecognized.

Costs of day to day repairs and maintenance costs are recognized into the statement of profit and loss account as incurred.

Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The residual values, estimated useful lives and depreciation method are reviewed at each financial year-end, and adjusted prospectively, if appropriate.

An item of plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de recognition of the asset is recognised in the profit or loss in the year the asset is derecognized.

Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

#### C .Depreciation

Depreciation is provided on Straight Line Method, as per the provisions of schedule II of the Companies Act, 2013 or based on useful life estimated on the technical assessment

#### D .Intangible Assets

Intangible assets are recognised when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. The company amortizes computer software using the straight-line method over the period of 4 years.

#### I . Inventories

Construction materials, raw materials, consumables, stores and spares and finished goods are valued at lower of cost and net realizable value. Cost is determined on weighted average cost method.

Construction/Development work-in-progress related to project works is valued at lower of cost or net realizable value, where the outcome of the related project is estimated reliably. Cost includes cost of land, cost of materials, cost of borrowings and other related overheads.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

#### II . Cash and Cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term investments with an original maturity of three months or less. Deposits with banks subsequently measured at amortized cost and short term investments are measured at fair value through Profit & Loss account.

### III . Employee Benefits

Employee benefits are charged to the statement of Profit and Loss for the year and for the projects under construction stage are capitalised as other direct cost in the Capital Work in Progress / Intangible asset under development.

Retirement benefits in form of Provident Fund are defined contribution scheme and the contribution are recognised, when the contributions to the respective funds are due. There are no other obligations other than the contribution payable to respective funds.

Gratuity liability is defined benefit obligations and is provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. Re-measurement in case of defined benefit plans gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income and they are included in retained earnings in the statement of changes in equity in the balance sheet.

Compensated absences are provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. Re-measurement as a result of experience adjustment and changes in actuarial assumptions are recognised in profit or loss.

### IV . Income Taxes

Income tax expense is comprised of current and deferred taxes. Current and deferred tax is recognized in net income except to the extent that it relates to a business combination, or items recognized directly in equity or in other comprehensive income.

Current income taxes for the current period, including any adjustments to tax payable in respect of previous years, are recognized and measured at the amount expected to be recovered from or payable to the taxation authorities based on the tax rates that are enacted or substantively enacted by the end of the reporting period.

The aggregate amount of Unabsorbed depreciation and loss brought forward in case of the company against whom an application for corporate insolvency resolution process has been admitted by the Adjudicating Authority under section 7 or section 9 or section 10 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

Deferred income tax assets and liabilities are recognized for temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases using the tax rates that are expected to apply in the period in which the deferred tax asset or liability is expected to settle, based on the laws that have been enacted or substantively enacted by the reporting date.

Deferred tax assets and liabilities are not recognized if the temporary difference arises from goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable income nor the accounting

income. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable income will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and reduced accordingly to the extent that it is no longer probable that they can be utilized.

In the situations where the Company is entitled to a tax holiday under the Income-tax Act, 1961 enacted in India or tax laws prevailing in the respective tax jurisdictions where it operates, no deferred tax (asset or liability) is recognized in respect of temporary differences which reverse during the tax holiday period, to the extent the company's gross total income is subject to the deduction during the tax holiday period.

Deferred tax in respect of temporary differences which reverse after the tax holiday period is recognized in the year in which the temporary differences originate. However, the Company restricts recognition of deferred tax assets to the extent that it has become reasonably certain, that sufficient future taxable income will be available against which such deferred tax assets can be realized. For recognition of deferred taxes, the temporary differences which originate first are considered to reverse first.

The current charge for income tax is calculated in accordance with the relevant tax regulations applicable to the company. Deferred tax asset and liability is recognized for future consequences attributable to the timing differences that result between the profit offered for income tax and the profit as per the Financial Statements. Deferred Tax asset and liability are measured as per the tax rates/laws that have been enacted or substantively enacted by the balance sheet date.

## V .Provisions , Contingent Liabilities and Contingent Assets

### A .Provisions

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense and is recorded over the estimated time period until settlement of the obligation. Provisions are reviewed and adjusted, when required, to reflect the current best estimate at the end of each reporting period.

The Company recognizes decommissioning provisions in the period in which a legal or constructive obligation arises. A corresponding decommissioning cost is added to the carrying amount of the associated property, plant and equipment, and it is depreciated over the estimated useful life of the asset.

A provision for onerous contracts is recognized when the expected benefits to be derived by the company from a contract are lower than the unavoidable cost of meeting its obligations under contract. The provision is measured at the present value of the lower of expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the company recognizes any impairment loss on the assets associated with that contract.



Liquidated Damages / Penalty as per the contracts / Additional Contract Claims / Counter Claims under the contract entered into with Vendors and Contractors are recognised at the end of the contract or as agreed upon.

#### B .Contingent Liabilities

Contingent liability is disclosed in case of

- A present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation;
- A present obligation arising from past events, when no reliable estimate is possible;
- A possible obligation arising from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company where the probability of outflow of resources is not remote.

#### C .Contingent Assets

Contingent assets are not recognized but disclosed in the financial statements when as inflow of economic benefits is probable

#### VI . Revenue Recognition

Revenue is recognized and measured at the fair value of the consideration received or receivable, to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

The company collects GST, service tax, sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.

#### VII .Sale of Goods

Revenue from the sale of goods are recognized when there is persuasive evidence, usually in the form of an executed sales agreement at the time of delivery of the goods to customer, indicating that there has been a transfer of risks and rewards to the customer, no further work or processing is required the quantity and quality of goods has been determined, the price is considered fixed and generally title has passed.

## VIII .Dividends

Dividends are recognized in profit or loss only when the right to receive payment is established.

## IX . Foreign Currency Transactions

Transactions in foreign currencies are translated to the functional currency of the company, at exchange rates in effect at the transaction date.

At each reporting date monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate in effect at the date of the statement of financial position.

The translation for other non-monetary assets is not updated from historical exchange rates unless they are carried at fair value.

## X . Earnings per Share

Basic earnings per share are calculated by dividing:

- The profit attributable to owners of the company
- By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

## XI . Segmental Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision makers, who are responsible for allocating resources and assessing performance of the operating segments.

## 29 . Secured Loans

The Company's haven't raised any Loans towards Working Capital Facilities in the form of short term borrowings & LC nor the Term Loan Liabilities from the Financial Institutions.

NILL

### 30 . Investments

No other investments were made by the company.

### 31 . Segment Reporting

The Company involved in trading of Bio Diesel, Edible Oils, Non Edible Oils, Acid Oils etc.. - NILL

### 32 . Deferred Tax Asset / Liability

The current charge for income tax is calculated in accordance with the relevant tax regulations applicable to the company. Deferred tax asset and liability is recognized for future consequences attributable to the timing differences that result between the profit offered for income tax and the profit as per the Financial Statements. Deferred Tax asset and liability are measured as per the tax rates/laws that have been enacted or substantively enacted by the balance sheet date.

### 33 . Foreign Exchange Earnings (Rupees.)

Particulars.	As at 31.03.2021	As at31.3.2020
Export of Goods	-	-

### 34 . Foreign Exchange Outflow (Rupees.)

Particulars.	As at 31.03.2021	As at31.3.2020
For Purchases	-	-
For Investment in Subsidiary	-	-
For Subsidiary maintenance	-	-

### 35 . Director's Remuneration

The Managerial remuneration paid or provided in accordance with Schedule v of the Companies Act, 2013 to the Directors is as follows:

(Rupees.)

Particulars.	As at 31.03.2021	As at31.3.2020
--------------	------------------	----------------

Salary & Allowances (Whole Time Director) - -

### 36 . Details of Related Party Transaction

The company has entered into the following related party transactions as on 31st, March, 2021 such parties and transactions are identified as per Accounting Standard 18

The following are the list of related parties:

#### a) Name of Related Parties and nature of relationship

##### I. Key Managerial Personnel and relatives

(a) Dr. Devaiah Pagidipati	Director
(b) Mr. Brijmohan Venkata Mandala	Director
(c) Mr. Yalamanchili Rao Madana Mohana	Director

Name of the Party	Relationship
Southern Online Bio Technologies Limited	99.97 % Subsidiary
E Vaidya Private Limited	Related party – related to director
Sathwik Projects Private Limited	Related party – related to director
Bheem Online Services Limited	Related party – related to director
Inventcorp Technologies Limited	Related party – related to director
Freedom Ehealth Management Private Limited	Related party – related to director
Awlencan Innovations India Limited	Related party – related to director
PB Aero Freedom Services Private Limited	Related party – related to director

NEO Institute Of Medical Services And Technology Limited

Related party – related to director

Transactions and balances with its own subsidiaries are eliminated on consolidation.

Transactions with related parties are as follows:

Rs. Lakhs

Nature of Transactions	Key Managerial Personnel and their relatives		Enterprise over which the Key Managerial Personnel have significant influence		Total	
	Mar 31, 2021	Mar 31, 2020	Mar 31, 2021	Mar 31, 2020	Mar 31, 2021	Mar 31, 2020
<b>Paid for services</b>						
(a) Southern Online Biotechnologies Limited	-	-	0.03	-	0.03	-
(b) Sathwik Projects Private Limited	-	-	0.59	-	0.59	-
<b>Total</b>	-	-	<b>0.62</b>	-	<b>0.62</b>	-
<b>Remuneration</b>						
(a) Dr. Devaiah Pagidipati	-	-	-	-	-	-
(b) Mr. Brijmohan Venkata Mandala	-	-	-	-	-	-
(c) Mr. Yalamanchili Rao Madana Mohana	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

Outstanding balances with related parties:

Nature of Transactions	Key Managerial Personnel and their relatives	Enterprise over which the Key Managerial Personnel have significant influence		Total		
		Mar 31, 2021	Mar 31, 2020	Mar 31, 2021	Mar 31, 2020	Mar 31, 2020
Assets						
Liabilities						
(a) Southern Online Biotechnologies Limited		-	14.06	14.37	14.06	14.37
(i) Sathwik Projects Private Limited			0.59	-	0.59	-
Total	-	-	14.65	14.37	14.65	14.37

### 37 .Earning Per Share

The earning considered in ascertaining the companies earning per share comprise net profit after tax. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the year.

Particulars	(Rupees)	
	31-Mar-21	31-Mar-20
Profit available for the equity share holders (Rs)	(1517)	-
No. of shares outstanding for EPS-Basis	3,43,097	3,43,097
No. of shares outstanding of EPS-Diluted	3,43,097	3,43,097
Basic	(0.04)	-
Diluted	(0.04)	-

### 38. Details of Security:

No Securities offered

39 . Physical verification for fixed assets:

Physical Verification of the fixed assets aggregating to Rs. 2,32,802 Lakhs on March 31, 2021) has been carried out under the insolvency process and under new management has been carried out. Management believe that no item of fixed assets and inventory has a net realizable value in the ordinary course of business which is less than the amount at which it is included in the fixed assets and inventories. Accordingly, no provision is required in respect of such fixed assets and inventories.

40 .Previous period figures have been regrouped, wherever necessary, for the purpose of comparison.

41 .The figures have been rounded off to the nearest rupee.

AS PER OUR REPORT OF EVEN DATE

For P Murali & Co.,  
Chartered Accountants  
FRN: 007257S

For Southern Online Bio Technologies Limited

A Krishna Rao  
Partner  
Membership No: 020085

Dr. Pagidipati Devaiah  
Director &CEO  
(DIN: 05147621)

Mr. Brij Mohan Venkata Mandala  
Director  
(DIN: 00295323)

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual Information	Textual Information
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	Textual Information	Textual Information
Description of nature of necessary adjustments to provide comparative information	Textual Information	Textual Information
Disclosure of significant accounting policies [TextBlock]	Textual information (9) [See below]	Textual Information



## Textual information (9)

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

Summary of Significant Accounting Policies and Notes to Accounts and Other Explanatory information to financial statements for the year ended March 31st, 2021

#### 1 . Corporate Information

Southern Biofe Biofuels Private Limited is a Private incorporated on 08 May 2002. It is classified as Non-Govt company and is registered at Registrar of Companies, Hyderabad. Its authorized share capital is Rs. 3,440,000 and its paid up capital is Rs. 3,432,000. It is involved in Trading of All Edible, Non Edible Oils, Used Cooking Oils, Acid Oils, Animal Fatty Acids, Bio Diesel and Other related products etc., They were involved in Technology Transfer related to Bio Diesel related activities and execution of Turnkey Projects of Refinery Plants etc.,

#### 2 . Basis of preparation

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### A .Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) read with Companies (Indian Accounting Standards) Rules and other relevant provisions of the Act.

#### Property, Plant and Equipment & Intangible Assets

Key estimates related to long-lived assets (property, plant and equipment, mineral leaseholds and intangible assets) include useful lives, recoverability of carrying values and the existence of any retirement obligations. As a result of future decisions, such estimates could be significantly modified. The estimated useful lives of ling-lived assets is applied as per the Schedule II of Companies Act, 2013 and estimated based upon our historical experience, engineering estimates and industry information. These estimates include an assumption regarding periodic maintenance and an appropriate level of annual capital expenditure to maintain the assets.

#### Employee Benefits- Measurement of Defined Benefit Obligation

Management assesses post-employment and other employee benefit obligation using the projected unit credit method based on actuarial

assumptions which represent management's best estimates of the variable that will determine the ultimate cost of providing post-employment and other employee benefits.

## B .Property, Plant and Equipment

All items of property, plant and equipment are initially recorded at cost. The cost of an item of plant and equipment is recognized as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

Cost includes its purchase price (after deducting trade discounts and rebates), import duties & non-refundable purchase taxes, any costs directly attributable to bringing the asset to the location & condition necessary for it to be capable of operating in the manner intended by management, borrowing costs on qualifying assets and asset retirement costs. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

The activities necessary to prepare an asset for its intended use or sale extend to more than just physical construction of the asset. It may also include technical (DPR, environmental, planning, Land acquisition and geological study) and administrative work such as obtaining approvals before the commencement of physical construction.

The cost of replacing a part of an item of property, plant and equipment is capitalized if it is probable that the future economic benefits of the part will flow to the Company and that its cost can be measured reliably. The carrying amount of the replaced part is derecognized.

Costs of day to day repairs and maintenance costs are recognized into the statement of profit and loss account as incurred.

Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The residual values, estimated useful lives and depreciation method are reviewed at each financial year-end, and adjusted prospectively, if appropriate.

An item of plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de recognition of the asset is recognised in the profit or loss in the year the asset is derecognized.

Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

#### C .Depreciation

Depreciation is provided on Straight Line Method, as per the provisions of schedule II of the Companies Act, 2013 or based on useful life estimated on the technical assessment

#### D .Intangible Assets

Intangible assets are recognised when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. The company amortizes computer software using the straight-line method over the period of 4 years.

#### I . Inventories

Construction materials, raw materials, consumables, stores and spares and finished goods are valued at lower of cost and net realizable value. Cost is determined on weighted average cost method.

Construction/Development work-in-progress related to project works is valued at lower of cost or net realizable value, where the outcome of the related project is estimated reliably. Cost includes cost of land, cost of materials, cost of borrowings and other related overheads.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

#### II . Cash and Cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term investments with an original maturity of three months or less. Deposits with banks subsequently measured at amortized cost and short term investments are measured at fair value through Profit & Loss account.

### III . Employee Benefits

Employee benefits are charged to the statement of Profit and Loss for the year and for the projects under construction stage are capitalised as other direct cost in the Capital Work in Progress / Intangible asset under development.

Retirement benefits in form of Provident Fund are defined contribution scheme and the contribution are recognised, when the contributions to the respective funds are due. There are no other obligations other than the contribution payable to respective funds.

Gratuity liability is defined benefit obligations and is provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. Re-measurement in case of defined benefit plans gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income and they are included in retained earnings in the statement of changes in equity in the balance sheet.

Compensated absences are provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. Re-measurement as a result of experience adjustment and changes in actuarial assumptions are recognised in profit or loss.

### IV . Income Taxes

Income tax expense is comprised of current and deferred taxes. Current and deferred tax is recognized in net income except to the extent that it relates to a business combination, or items recognized directly in equity or in other comprehensive income.

Current income taxes for the current period, including any adjustments to tax payable in respect of previous years, are recognized and measured at the amount expected to be recovered from or payable to the taxation authorities based on the tax rates that are enacted or substantively enacted by the end of the reporting period.

The aggregate amount of Unabsorbed depreciation and loss brought forward in case of the company against whom an application for corporate insolvency resolution process has been admitted by the Adjudicating Authority under section 7 or section 9 or section 10 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

Deferred income tax assets and liabilities are recognized for temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases using the tax rates that are expected to apply in the period in which the deferred tax asset or liability is expected to settle, based on the laws that have been enacted or substantively enacted by the reporting date.

Deferred tax assets and liabilities are not recognized if the temporary difference arises from goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable income nor the accounting

income. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable income will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and reduced accordingly to the extent that it is no longer probable that they can be utilized.

In the situations where the Company is entitled to a tax holiday under the Income-tax Act, 1961 enacted in India or tax laws prevailing in the respective tax jurisdictions where it operates, no deferred tax (asset or liability) is recognized in respect of temporary differences which reverse during the tax holiday period, to the extent the company's gross total income is subject to the deduction during the tax holiday period.

Deferred tax in respect of temporary differences which reverse after the tax holiday period is recognized in the year in which the temporary differences originate. However, the Company restricts recognition of deferred tax assets to the extent that it has become reasonably certain, that sufficient future taxable income will be available against which such deferred tax assets can be realized. For recognition of deferred taxes, the temporary differences which originate first are considered to reverse first.

The current charge for income tax is calculated in accordance with the relevant tax regulations applicable to the company. Deferred tax asset and liability is recognized for future consequences attributable to the timing differences that result between the profit offered for income tax and the profit as per the Financial Statements. Deferred Tax asset and liability are measured as per the tax rates/laws that have been enacted or substantively enacted by the balance sheet date.

## V .Provisions , Contingent Liabilities and Contingent Assets

### A .Provisions

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense and is recorded over the estimated time period until settlement of the obligation. Provisions are reviewed and adjusted, when required, to reflect the current best estimate at the end of each reporting period.

The Company recognizes decommissioning provisions in the period in which a legal or constructive obligation arises. A corresponding decommissioning cost is added to the carrying amount of the associated property, plant and equipment, and it is depreciated over the estimated useful life of the asset.

A provision for onerous contracts is recognized when the expected benefits to be derived by the company from a contract are lower than the unavoidable cost of meeting its obligations under contract. The provision is measured at the present value of the lower of expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the company recognizes any impairment loss on the assets associated with that contract.

Liquidated Damages / Penalty as per the contracts / Additional Contract Claims / Counter Claims under the contract entered into with Vendors and Contractors are recognised at the end of the contract or as agreed upon.

#### B .Contingent Liabilities

Contingent liability is disclosed in case of

- A present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation;
- A present obligation arising from past events, when no reliable estimate is possible;
- A possible obligation arising from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company where the probability of outflow of resources is not remote.

#### C .Contingent Assets

Contingent assets are not recognized but disclosed in the financial statements when as inflow of economic benefits is probable

#### VI . Revenue Recognition

Revenue is recognized and measured at the fair value of the consideration received or receivable, to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

The company collects GST, service tax, sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.

#### VII .Sale of Goods

Revenue from the sale of goods are recognized when there is persuasive evidence, usually in the form of an executed sales agreement at the time of delivery of the goods to customer, indicating that there has been a transfer of risks and rewards to the customer, no further work or processing is required the quantity and quality of goods has been determined, the price is considered fixed and generally title has passed.

## VIII .Dividends

Dividends are recognized in profit or loss only when the right to receive payment is established.

## IX . Foreign Currency Transactions

Transactions in foreign currencies are translated to the functional currency of the company, at exchange rates in effect at the transaction date.

At each reporting date monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate in effect at the date of the statement of financial position.

The translation for other non-monetary assets is not updated from historical exchange rates unless they are carried at fair value.

## X . Earnings per Share

Basic earnings per share are calculated by dividing:

- The profit attributable to owners of the company
- By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

## XI . Segmental Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision makers, who are responsible for allocating resources and assessing performance of the operating segments.

## 29 . Secured Loans

The Company's haven't raised any Loans towards Working Capital Facilities in the form of short term borrowings & LC nor the Term Loan Liabilities from the Financial Institutions.

NILL

### 30 . Investments

No other investments were made by the company.

### 31 . Segment Reporting

The Company involved in trading of Bio Diesel, Edible Oils, Non Edible Oils, Acid Oils etc.. - NILL

### 32 . Deferred Tax Asset / Liability

The current charge for income tax is calculated in accordance with the relevant tax regulations applicable to the company. Deferred tax asset and liability is recognized for future consequences attributable to the timing differences that result between the profit offered for income tax and the profit as per the Financial Statements. Deferred Tax asset and liability are measured as per the tax rates/laws that have been enacted or substantively enacted by the balance sheet date.

### 33 . Foreign Exchange Earnings (Rupees.)

Particulars.	As at 31.03.2021	As at31.3.2020
Export of Goods	-	-

### 34 . Foreign Exchange Outflow (Rupees.)

Particulars.	As at 31.03.2021	As at31.3.2020
For Purchases	-	-
For Investment in Subsidiary	-	-
For Subsidiary maintenance	-	-

### 35 . Director's Remuneration

The Managerial remuneration paid or provided in accordance with Schedule v of the Companies Act, 2013 to the Directors is as follows:

(Rupees.)

Particulars.	As at 31.03.2021	As at31.3.2020
--------------	------------------	----------------



Salary & Allowances (Whole Time Director) - -

36 . Details of Related Party Transaction

The company has entered into the following related party transactions as on 31st, March, 2021 such parties and transactions are identified as per Accounting Standard 18

The following are the list of related parties:

a) Name of Related Parties and nature of relationship

I. Key Managerial Personnel and relatives

(a) Dr. Devaiah Pagidipati	Director
(b) Mr. Brijmohan Venkata Mandala	Director
(c) Mr. Yalamanchili Rao Madana Mohana	Director

Name of the Party	Relationship
Southern Online Bio Technologies Limited	99.97 % Subsidiary
E Vaidya Private Limited	Related party – related to director
Sathwik Projects Private Limited	Related party – related to director
Bheem Online Services Limited	Related party – related to director
Inventcorp Technologies Limited	Related party – related to director
Freedom Ehealth Management Private Limited	Related party – related to director
Awlencan Innovations India Limited	Related party – related to director
PB Aero Freedom Services Private Limited	Related party – related to director

NEO Institute Of Medical Services And Technology Limited

Related party – related to director

Transactions and balances with its own subsidiaries are eliminated on consolidation.

Transactions with related parties are as follows:

Rs. Lakhs

Nature of Transactions	Key Managerial Personnel and their relatives		Enterprise over which the Key Managerial Personnel have significant influence		Total	
	Mar 31, 2021	Mar 31, 2020	Mar 31, 2021	Mar 31, 2020	Mar 31, 2021	Mar 31, 2020
Paid for services						
(a) Southern Online Biotechnologies Limited	-	-	0.03	-	0.03	-
(b) Sathwik Projects Private Limited	-	-	0.59	-	0.59	-
Total	-	-	0.62	-	0.62	-
Remuneration						
(a) Dr. Devaiah Pagidipati	-	-	-	-	-	-
(b) Mr. Brijmohan Venkata Mandala	-	-	-	-	-	-
(c) Mr. Yalamanchili Rao Madana Mohana	-	-	-	-	-	-
Total	-	-	-	-	-	-

Outstanding balances with related parties:

Nature of Transactions	Key Managerial Personnel and their relatives	Enterprise over which the Key Managerial Personnel have significant influence		Total	
		Mar 31, 2021	Mar 31, 2020	Mar 31, 2021	Mar 31, 2020
Assets					
Liabilities					
(a) Southern Online Biotechnologies Limited		-	14.06	14.37	14.06 14.37
(i) Sathwik Projects Private Limited			0.59	-	0.59 -
Total	-	-	14.65	14.37	14.65 14.37

### 37 .Earning Per Share

The earning considered in ascertaining the companies earning per share comprise net profit after tax. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the year.

Particulars	(Rupees)	
	31-Mar-21	31-Mar-20
Profit available for the equity share holders (Rs)	(1517)	-
No. of shares outstanding for EPS-Basis	3,43,097	3,43,097
No. of shares outstanding of EPS-Diluted	3,43,097	3,43,097
Basic	(0.04)	-
Diluted	(0.04)	-

### 38. Details of Security:

No Securities offered

39 . Physical verification for fixed assets:

Physical Verification of the fixed assets aggregating to Rs. 2,32,802 Lakhs on March 31, 2021) has been carried out under the insolvency process and under new management has been carried out. Management believe that no item of fixed assets and inventory has a net realizable value in the ordinary course of business which is less than the amount at which it is included in the fixed assets and inventories. Accordingly, no provision is required in respect of such fixed assets and inventories.

40 .Previous period figures have been regrouped, wherever necessary, for the purpose of comparison.

41 .The figures have been rounded off to the nearest rupee.

AS PER OUR REPORT OF EVEN DATE

For P Murali & Co.,  
Chartered Accountants  
FRN: 007257S

For Southern Online Bio Technologies Limited

A Krishna Rao  
Partner  
Membership No: 020085

Dr. Pagidipati Devaiah  
Director &CEO  
(DIN: 05147621)

Mr. Brij Mohan Venkata Mandala  
Director  
(DIN: 00295323)

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

**[400600] Notes - Property, plant and equipment****Disclosure of additional information about property plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
	Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	Textual Information	Textual Information
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment			0	0
Property, plant and equipment at end of period	2,32,802	2,32,802	2,32,802	2,32,802

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	2,32,802	0	0	0

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	2,32,802	2,32,802	2,32,802	2,32,802

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	2,32,802	2,32,802	0	0

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	2,32,802	2,32,802	2,32,802

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	2,32,802

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	2,32,802	2,32,802	2,32,802	2,32,802



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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	2,32,802	0	0	0

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Others	Others		Others
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	2,32,802	2,32,802	2,32,802	2,32,802

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Others		Others	Others
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	2,32,802	2,32,802	0	0

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2019
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]	
Property, plant and equipment at end of period	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Textual Information	Textual Information
Useful lives or depreciation rates, investment property, cost model	Textual Information	Textual Information

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Textual Information	Textual Information
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Textual Information	Textual Information

**[611100] Notes - Financial instruments****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]			
	Financial liabilities, category [Member]		Financial liabilities at fair value through profit or loss, category [Member]	
Categories of financial liabilities [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	0	0	0	0
Financial liabilities, at fair value	0	0	0	0

**Disclosure of financial liabilities [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial liabilities [Axis]	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	0	0
Financial liabilities, at fair value	0	0

**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]		Mortgages [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Mortgages [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial assets [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities	0	0

**[400100] Notes - Equity share capital****Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
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] 3,44,000	[shares] 3,44,000		[shares] 3,44,000
Value of shares authorised	34,40,000	34,40,000		34,40,000
Number of shares issued	[shares] 3,43,097	[shares] 3,43,097		[shares] 3,43,097
Value of shares issued	34,30,970	34,30,970		34,30,970
Number of shares subscribed and fully paid	[shares] 3,43,097	[shares] 3,43,097		[shares] 3,43,097
Value of shares subscribed and fully paid	34,30,970	34,30,970		34,30,970
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] 3,43,097	[shares] 3,43,097		[shares] 3,43,097
Total value of shares subscribed	34,30,970	34,30,970		34,30,970
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,43,097	[shares] 3,43,097		[shares] 3,43,097
Value of shares called	34,30,970	34,30,970		34,30,970
Value of shares paid-up	34,30,970	34,30,970		34,30,970
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]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 3,43,097	[shares] 3,43,097	[shares] 3,43,097	[shares] 3,43,097
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	34,30,970	34,30,970	34,30,970	34,30,970
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] 3,42,994	[shares] 3,42,994		[shares] 3,42,994
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 3,42,994	[shares] 3,42,994		[shares] 3,42,994
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]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		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]	
	01/04/2019 to 31/03/2020	31/03/2019
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] 3,44,000	
Value of shares authorised	34,40,000	
Number of shares issued	[shares] 3,43,097	
Value of shares issued	34,30,970	
Number of shares subscribed and fully paid	[shares] 3,43,097	
Value of shares subscribed and fully paid	34,30,970	
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] 3,43,097	
Total value of shares subscribed	34,30,970	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 3,43,097	
Value of shares called	34,30,970	
Value of shares paid-up	34,30,970	
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]		
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 3,43,097	[shares] 3,43,097
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Total increase (decrease) in share capital	0	
Equity share capital at end of period	34,30,970	34,30,970
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] 3,42,994	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 3,42,994	
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]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity Shares	

## 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]	Name of shareholder [Member]	Shareholder 1 [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share		Equity Shares	Equity Shares	Equity Shares	Equity Shares
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 Shares	Equity Shares
Name of shareholder		Refer to child member	Refer to child member	SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED	SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED
CIN of shareholder				L72900TG1998PLC030463	L72900TG1998PLC030463
Country of incorporation or residence of shareholder				INDIA	INDIA
Number of shares held in company		[shares] 3,43,097	[shares] 3,43,097	[shares] 3,43,097	[shares] 3,43,097
Percentage of shareholding in company		99.96%	99.96%	99.96%	99.96%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	0	0

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	0	0

**Classification of borrowings [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	14,65,195	14,38,075

**Classification of borrowings [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	14,65,195	14,38,075	14,65,195	14,38,075

**Classification of borrowings [Table]**

..(5)

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]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	14,65,195	14,38,075	14,65,195	14,38,075

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0



## Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans [Member]			
Classification of loans [Axis]	Classification of assets based on security [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	1,21,304	0	1,21,304
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	1,21,304	0	1,21,304
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans to related parties [Member]		Loans given subsidiaries [Member]	
Classification of loans [Axis]	Classification of assets based on security [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	1,21,304	0	1,21,304
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	1,21,304	0	1,21,304
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provision for statutory liabilities	0	1,46,907
CSR expenditure provision	0	0
<b>Total provisions</b>	<b>0</b>	<b>1,46,907</b>

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Total balance with banks	0	0
Cash on hand	0	0
Total cash and cash equivalents	0	0
Total cash and bank balances	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
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Current liabilities portion of share application money pending allotment	0	0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

**[611800] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of revenue [TextBlock]	Textual Information	Textual Information

**[612400] Notes - Service concession arrangements**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of employee benefits [TextBlock]	Textual Information	Textual Information
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>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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]	1	2	3
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	BRIJMOHAN VENKATA MANDALA	YALAMANCHILI RAO MADANA MOHANA	DEVATHA PAGIDIPATI
Director identification number of key managerial personnel or director	00295323	00745820	05147621
Permanent account number of key managerial personnel or director	AGSPM5321Q	AAEPY9043M	ALBPP9417G
Date of birth of key managerial personnel or director	23/12/1966	01/06/1949	20/06/1944
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	Graduate or Higher	Graduate or Higher	Graduate or Higher
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

**[612200] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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
Total revenue from operations	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	60,403	0
Total other non-operating income	60,403	0
Total other income	60,403	0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		
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]		
Other cess taxes	61,900	0
Total rates and taxes excluding taxes on income	61,900	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]		
Total payments to auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	20	0
Total other expenses	61,920	0

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

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]		
Cash and cash equivalents cash flow statement	0	0
Cash and cash equivalents	0	0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total revenue from sale of products	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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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

<b>Categories of related parties [Axis]</b>	<b>Parent [Member]</b>	
<b>Related party [Axis]</b>	<b>1</b>	
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED	SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	L72900TG1998PLC030463	L72900TG1998PLC030463
Description of nature of transactions with related party	NIL	NIL
Description of nature of related party relationship	Holding company	Holding company
Related party transactions [Abstract]		
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
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	No	No
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)(ii)	Section 2(87)(ii)

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No