

**SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Name of company	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 Kurnool , TELANGANA , INDIA - 500004	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	29/12/2020	
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	3A ,3RD FLOOR,OFFICE BLOCK SAMRAT COMPLEX SAIFABAD, HYDERABAD Hyderabad TG 500004 IN_	
Name of city of place of maintenance of computer servers (storing accounting data)	Hyderabad	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Telangana	
Pin code of place of maintenance of computer servers (storing accounting data)	500004	
Name of district of place of maintenance of computer servers (storing accounting data)	Hyderabad	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	0 4 0 4 4 3 4 1 9 9 9	

**[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

Principal business activities of company [Axis]	Product/service 1 [Member]
	<b>01/04/2019 to 31/03/2020</b>
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Other IT support services n.e.c.
Description of main product/service	Other IT support services n.e.c.
NIC code of product/service	99831329
Percentage to total turnover of company	100.00%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	BRIJMOHAN VENKATA MANDALA	YALAMANCHILI RAO MADANA MOHANA
Designation of director	Additional Director	Additional Director
Director identification number of director	00295323	00745820
Date of signing board report	29/12/2020	29/12/2020

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per board report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per board report
Disclosures relating to amount recommended to be paid as dividend	As per board report
Details regarding energy conservation	As per board report
Details regarding technology absorption	A s p e r b o a r d report
Details regarding foreign exchange earnings and outgo	As per board report
Disclosures in director's responsibility statement	As per board report
Details of material changes and commitment occurred during period affecting financial position of company	As per board report
Particulars of loans guarantee investment under section 186 [TextBlock]	As per board report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per board report
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]	As per board report along with annexure
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]	As per board report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per board report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per board report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per board report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As per the financial statements attached
Disclosure of change in nature of business [TextBlock]	As per board report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per board report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per board report
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per board report
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per board report
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As per board report
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per board report
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per board report
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]

BOARDS REPORT FOR THE YEAR ENDED 31ST MARCH 2020

Affairs of the Company

The Directors do hereby present to the shareholders of the Company the audited financial statements for the financial year ended 31st March 2020 completed and signed in accordance with Section 134 of the Companies Act 2013.

The Independent Auditors Report to the shareholders of the Company on the Financial Statements for the financial year ended 31st March 2020 is hereby presented to the shareholders.

Extract of Annual Return

The extract of the Annual Return in Form MGT-9 is attached as Annexure I.

Performance of the Company during the Financial Year 2019-2020

As per the financial statements annexed herewith.

Directors

The Directors in office as on 31-03-2020 were as follows :

NANUBALA SATISH KUMAR (DIN: 00552358)

BANDI HARE RAM BALAJI (DIN: 00552538)

BADVELI SREEDHARA REDDY (DIN: 01302512)

RADHAKRISHNA KETHU (DIN: 01585940)

None of the Directors of the Company are disqualified under Section 164 of the Companies Act 2013.

Directors Meetings

Six Board Meetings was held during the financial year ended 31st March 2020

Statutory Auditors

M/s. P Murali & Co., Chartered Accountants, re-appointed as the auditors for a Term of 5 Years i.e., from 2017-2022.

Report of the Auditors

The Auditors Report on the Financial Statements of the Company for the year ended 31st March 2020 is given in the Audited Financial Statements.

Explanation or Comments on qualifications, reservations or adverse remarks made by the Auditors in their report and Practising Company Secretary In Their Reports

There are no qualifications, reservations or adverse remarks made by the Auditors in their report and Practicing Company Secretary in their Report

#### Significant Accounting Policies

The accounting policies adopted in the preparation of the Financial Statements are given in the Audited Financial Statements.

#### Subsidiaries, Joint Ventures And Associate Companies

The Company is a Wholly-owned subsidiary of Southern Online Biotechnologies Limited (343097 Equity Shares 99.97%)

#### Financial Statements

Financial Statements of the Company comprising the Balance Sheet, Profit & Loss Account together with the Accounting policies, and Notes to the Financial Statements for the year ended 31st March 2018 are set out in the Audited Financial Statements.

#### 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 statements relate on the date of this report.

#### Amounts to Reserves

No Reserves has been transferred to General Reserve.

#### Dividend

No dividend has been paid or declared by the Company for financial year 2019-20

Particulars of Loans, Guarantees and Investments u/s 186: As per the financial statements annexed herewith.

#### Particulars of Deposits

The company has not accepted deposits falling within the provisions of Section 73 of the companies Act, 2013 read with the companies (Acceptance of the Deposits Rule), 2013 during the financial year under review.

#### Particulars of Contracts and Arrangements with Related Parties

There are no Contracts and Arrangements with Related Parties as per Act under review.

#### Declaration Of Independent Directors

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

#### Secretarial Audit

Secretarial audit is not applicable to your company.

#### Adequacy Of Internal Financial Controls With Reference To Financial Statements

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation were observed.

#### Details Of Significant And Material Orders Passed By The Regulators, Courts And Tribunals

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Companys operations in future.

#### Disclosure Under The Sexual Harassment Of Women At Workplace (Prevention, Prohibition And Redressal) Act, 2013

The Company has in place a Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees are covered under the policy. During the Financial Year, the Company has not received any complaint regarding sexual harassment.

#### Directors Responsibility Statement:

Pursuant to the requirements under Sections 134 (3) ( c ) and 134(5) of the Companies Act 2013 with regard to Directors Responsibility Statement, it is hereby confirmed :

- a) That in the preparation of the Accounts for the Financial Year ended 31st March 2019, the applicable Accounting Standards have been followed and there were no material departures.
- b) That the Directors have selected such Accounting Policies and applied them consistently and made judgments and estimates which are reasonable and prudent so as to give a true and fair view of the Affairs of the Company at the end of the financial year and the Profit/loss of the Company for the year under review.
- c) That the Directors have taken proper and sufficient care for the maintenance of adequate Accounting Records in accordance with the provisions of Companies Act, 2013 for safeguarding the Assets of the Company and for preventing and detecting fraud and other irregularities.
- d) That the Directors have prepared the Accounts for the Financial Year ended 31st March 2019 on a going concern basis.
- e) That the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

#### Particulars of Employees

There were no employees drawing remuneration in excess of the limits mentioned under section 197(12) of the Companies Act 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014.

#### Commissions to Directors

No commissions were paid to the directors during the period.

#### Information under Section 134(3) (m) of the Companies Act, 2013

Particulars required under section 134(3) (m) of the Companies Act, 2013 are

- (a) Conservation of Energy: The company is monitoring the consumption of energy and is identifying measures for conservation of energy.
- (b) (i) Technology Absorption, adaptation and innovation:- No technology either indigenous or Foreign is involved.
- (ii) Research and Development (R & D): No research and Development has been carried out.
- (c) Foreign exchange Inflow /Out Flow : NIL

Details of policy developed and implemented by the company on its corporate social responsibility initiatives

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

Companies Rules 2014

Rules 4(4), 8(13), 12(9), and 16(4) of Companies (Share Capital and Debenture) Rules 2014 are not applicable to the Company for the period under review.

Risk Management Policy

The company has in place an integrated risk management policy and the management reviews the same periodically and the elements of risk threatening the Company's existence are very minimal.

Acknowledgements

Your Directors wish to place on record their sincere appreciation and acknowledge with gratitude the support and consideration extended by share holders, bankers and employees and look forward for their continued support & Co-Operation.

Date: 29-12-2020 FOR AND ON BEHALF OF BOARD OF DIRECTORS

Place: Hyderabad SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED

Sd/- Sd/-

Director Director

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on

31ST March 2020

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

Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

CIN	U40107TG2002PTC038919
Registration Date	08/05/2002
Name of the Company	SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED
Category / Sub-Category of the Company	PRIVATE LIMITED COMPANY
Address of the Registered office and contact details	3A ,3RD FLOOR,OFFICE BLOCK SAMRAT COMPLEX SAIFABAD, HYDERABAD TG 500004 IN

Whether listed company NO

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:-

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

-

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

S. No	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY / ASSOCIATE
1	SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED FLAT # A3, 3RD FLOOR, OFFICE BLOCK, SAMRAT COMPLEX, OPPOSITE TO AG'S OFFICE, SAIFABAD, HYDERABAD TG 500004 IN	L72900TG1998PLC030463	HOLDING COMPANY

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

### i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2019]		No. of Shares held at the end of the year[As on 31-March-2020]		% of Total Shares	% Change during the year
	Demat	Physical Total	Demat	Physical Total		
<b>A. Promoter s</b>						
<b>(1) Indian</b>						
a) Individual/HUF	0	103	103	0.03	0	0
b) Central Govt	0	0	0	0	0	0
c) State Govt(s)	0	0	0	0	0	0
d) Bodies Corp.	0	343097	343097	99.97	0	0



e) Banks / FI	0	0	0	0	0	0	0	0	0
f) Any other	0	0	0	0	0	0	0	0	0
Total shareholding of Promoter (A)	0	343200	343200	100	0	343200	343200	100	0

## B. Public Shareholding

1. Institutions	0	0	0	0	0	0	0	0	0
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0	0	0	0	0	0
c) Central Govt	0	0	0	0	0	0	0	0	0
d) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total (B)(1):-	0	0	0	0	0	0	0	0	0

## 2. Non-Institutions

a) Bodies Corp.					0 0	0	0	0 0	0	0	0
i) Indian					0 0	0	0	0 0	0	0	0
ii) Overseas					0 0	0	0	0 0	0	0	0

b) Individuals	0 0	0	0	0 0 0	0	0	0
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	0 0	0	0	0 0 0	0	0	0
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	0 0	0	0	0 0 0	0	0	0
c) Others (specify)	0 0	0	0	0 0 0	0	0	0
Non Resident Indians	0 0	0	0	0 0 0	0	0	0
Overseas Corporate Bodies	0 0	0	0	0 0 0	0	0	0
Foreign Nationals	0 0	0	0	0 0 0	0	0	0
Clearing Members	0 0	0	0	0 0 0	0	0	0
Trusts	0 0	0	0	0 0 0	0	0	0
Foreign Bodies - D R	0 0	0	0	0 0 0	0	0	0
Sub-total (B)(2):-	0 0	0	0	0 0 0	0	0	0
Total Public Shareholding (B)=(B)(1)+ (B)(2)	0 0	0	0	0 0 0	0	0	0
C. Shares held by Custodian for GDRs & ADRs	0 0	0	0	0 0 0	0	0	0
Grand Total (A+B+C)	0 343200	343200	100	0 343200	343200	100	0

## B) Shareholding of Promoter-

SN	Shareholders Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	SOUTHERN ONLINE BIO TECHNOLOGIES LIMITED	343097	99.97	0	343097	99.97	0	0
2	NANUBALA SATISH KUMAR	103	0.03	0	103	0.03	0	0

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

SN	Shareholding at the beginning	Cumulative Shareholding during the	
	of the year	Year	
		% of total	% of total
	No. of shares	shares of the company	shares of the company
At the beginning of the year	NO CHANGE		
Date wise Increase / Decrease in Promoters			
Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):			
At the end of the year			

D) Shareholding Pattern of top ten Shareholders:

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

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning	Cumulative Shareholding during the
		of the year	Year
		% of total	% of total
	No. of shares	No. of shares	shares of the company
At the beginning of the year:		--	
Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):			
At the end of the year			

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

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year	Cumulative Shareholding during the Year	
			No. of shares	% of total shares of the company
1	NANUBALA SATISH KUMAR			
	At the beginning of the year:	103	0.03	103 0.03
	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	- -
	At the end of the year	103	0.03	103 0.03

## F) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due

for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year As per the financial statements annexed				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)				
Change in Indebtedness during the financial year				
* Addition				
* Reduction				
Net Change				

Indebtedness at the end of the financial year

i) Principal Amount

ii) Interest due but not paid

iii) Interest accrued but not due

Total (i+ii+iii)

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

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

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
		NIL	
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		
	(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 Option		
3	Sweat Equity		
4	Commission - as % of profit - others, specify		
5	Others, please specify		
	Total (A)		
	Ceiling as per the Act		

B. Remuneration to other directors

SN.	Particulars of Remuneration	Name of Directors	Total Amount
		NIL	

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

SN Particulars of Remuneration Key Managerial Personnel

NIL

1 Gross salary

(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961

(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 Option

3 Sweat Equity

4 Commission

- as % of profit

others, specify

5

Others, please specify

Total

## 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	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
<b>B. DIRECTORS</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

**[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
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>
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	BRIJMOHAN VENKATA MANDALA	YALAMANCHILI RAO MADANA MOHANA
Designation of director	Additional Director	Additional Director
Director identification number of director	00295323	00745820
Date of signing of financial statements by director	29/12/2020	29/12/2020



**[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]	Clause not applicable [Member]
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (2) [See below]	
Disclosure in auditors report relating to inventories		ii. The Company has no inventory and hence the provisions of this clause are not applicable
Disclosure in auditors report relating to loans		Textual information (3) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (4) [See below]
Disclosure in auditors report relating to deposits accepted		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.
Disclosure in auditors report relating to maintenance of cost records		vi. In respect of the company, the central government has not prescribed maintenance of cost records under sub section (1) of section 148 of the companies Act, 2013.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (5) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (6) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		ix. (a) The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments).
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (7) [See below]	
Disclosure in auditors report relating to managerial remuneration		xi. The Company is a private limited company, hence the provisions of sec.197 of the Act with regard to managerial remuneration is not applicable.
Disclosure in auditors report relating to Nidhi Company		xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the Provisions of clause 3(xii) of the order are not applicable to the company

Disclosure in auditors report relating to transactions with related parties		xiii. The Company has not entered into transactions with related parties during the year.
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (8) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		xv. The Company has not entered into non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company.
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (9) [See below]

**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	<b>01/04/2019 to 31/03/2020</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	P C N & Associates
Name of auditor signing report	Chandrababu Muchinthala
Firms registration number of audit firm	016016S
Membership number of auditor	227849
Address of auditors	Plot No.12, "N Heights", Ground Floor, Software Layout Unit, Cyberabad Hyderabad Hyderabad TELANGANA - 500081
Permanent account number of auditor or auditor's firm	BMSPM7390C
SRN of form ADT-1	Z99999999
Date of signing audit report by auditors	29/12/2020
Date of signing of balance sheet by auditors	29/12/2020

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (10) [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
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Textual Information

**Textual information (2)****Disclosure in auditors report relating to fixed assets**

i. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. (b) The fixed assets have been physically verified by the management at regular intervals; as informed to us no material discrepancies were noticed on such verification. In our opinion, the frequency of verification is reasonable. (c) According to the information and explanations given to us and on the basis of our examination of records of the Company, the Company does not hold any immovable property.

## Textual information (3)

### **Disclosure in auditors report relating to loans**

iii. The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of Clause 3(iii), (iii)(a), (iii)(b) and (iii)(c) of the said order are not applicable to the company.

## Textual information (4)

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

iv. The Company has not granted any loans or made any Investments, or provided any guarantee or security to the parties covered under section 185 and 186 of the Act. Therefore, the provisions of clause 3(iv) of the said order are not applicable to the company.

## Textual information (5)

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

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, including Provident Fund, Employees' State Insurance, Income-tax, Custom Duty, 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, Custom Duty, Goods and Services Tax and other material statutory dues in arrears as at 31st March 2018 for a period of more than 6 months for 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 of Provident fund, Employees state insurance, income tax, service tax, custom duty and other material statutory dues, which have not been deposited on account of any disputes. ty, Goods and Services Tax and other material statutory dues, as applicable, with the appropriate authorities in India ;

## Textual information (6)

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

viii. In our opinion, and according to the information and explanations given to us, the company has not defaulted in repayment of dues to financial institution or banks or Government or dues to debenture holders as at the balance sheet date.

## Textual information (7)

### **Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period**

x. According to the information and explanations given to us, no 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.

## Textual information (8)

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

xiv. The company has not made any preferential allotment of private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company.

## Textual information (9)

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

xvi. The Company is not required to be registered under section 45-IA of The Reserve Bank of India Act 1934. Accordingly, the provisions of clause 3(xvi) of the order are not applicable to the Company.

## Textual information (10)

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

As per Board Report As per Audit Report

As per Audited Financial Statement

INDEPENDENT AUDITORS REPORT

To the Members of

M/S SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED

Report on the Standalone Ind AS Financial Statements

We have audited the accompanying standalone Ind AS financial statements of M/s. SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED (the Company), which comprises the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss (Including other Comprehensive Income) and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information. (herein after referred to as Ind AS Financial Statement)

Managements Responsibility for the Financial Statements

The Companys 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 standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance (including the other comprehensive income), Statement of Changes in Equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with rule 7 of Companies (Accounts) Rules, 2014. 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 standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors Responsibility

Our responsibility is to express an opinion on these standalone Ind AS financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the standalone Ind AS financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Companys preparation of the Ind AS financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Companys Directors, as well as evaluating the overall presentation of the Ind AS financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements:

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS 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 including Ind AS of the financial position of the Company as at 31st March 2020, and its financial performance including other comprehensive income and changes in the equity for the year ended on that date.

#### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors Report) Order, 2016 (the Order) issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters Specified in paragraphs 3 and 4 of the Order.

2. As required by section 143(3) of the Act, we 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 purpose of our audit;

b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

c) the Balance Sheet, Statement of Profit and Loss(including Other Comprehensive Income), and the Statement of changes in Equity dealt with by this Report are in agreement with the books of account;

d) In our opinion, the aforesaid standalone Ind AS financial statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there under.

e) On the basis of written representations received from the directors as on March 31, 2020, and taken on record by the Board of Directors, one of the directors is disqualified as on March 31, 2020, from being appointed as a director in terms of Section 164(2) of the Act.

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; and

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

i. The Company has no pending litigations as at 31st March 2020 to disclose impact on its financial position in its Standalone Ind AS financial statements.

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

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company during the year ended 31st March 2020.

For P.Murali & Co.,

Chartered Accountants

Firm No: 007257S

A. Krishna Rao

Partner

Membership No. 020085

Place: Hyderabad

Date: 29th December, 2020

Annexure A to the Auditors Report

Annexure referred to in Independent Auditors Report to the Members of SOUTHERN BIOFE BIOFUELS PRIVATE LIMITED on the Standalone Ind AS financial statements for the year ended 31st March 2020, we report that:

- i. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) The fixed assets have been physically verified by the management at regular intervals; as informed to us no material discrepancies were noticed on such verification. In our opinion, the frequency of verification is reasonable.
- (c) According to the information and explanations given to us and on the basis of our examination of records of the Company, the Company does not hold any immovable property.
- ii. The Company has no inventory and hence the provisions of this clause are not applicable.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of Clause 3(iii), (iii)(a), (iii)(b) and (iii)(c) of the said order are not applicable to the company.
- iv. The Company has not granted any loans or made any Investments, or provided any guarantee or security to the parties covered under section 185 and 186 of the Act. Therefore, the provisions of clause 3(iv) of the said order are not applicable to the company.
- 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. In respect of the company, the central government has not prescribed maintenance of cost records under sub section (1) of section 148 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, including Provident Fund, Employees State Insurance, Income-tax, Custom Duty, 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, Custom Duty, Goods and Services Tax and other material statutory dues in arrears as at 31st March 2018 for a period of more than 6 months for 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 of Provident fund, Employees state insurance, income tax, service tax, custom duty and other material statutory dues, 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 defaulted in repayment of dues to financial institution or banks or Government or dues to debenture holders as at the balance sheet date.
- ix. (a) The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments).
- 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 is a private limited company, hence the provisions of sec.197 of the Act with regard to managerial remuneration is not applicable.
- xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the Provisions of clause 3(xii) of the order are not applicable to the company.

xiii. The Company has not entered into transactions with related parties during the year.

xiv. The company has not made any preferential allotment of private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company.

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

xvi. The Company is not required to be registered under section 45-IA of The Reserve Bank of India Act 1934. Accordingly, the provisions of clause 3(xvi) of the order are not applicable to the Company.

For P.Murali & Co.,

Chartered Accountants

Firm No: 007257S

A. Krishna Rao

Partner

Membership No. 020085

Place: Hyderabad

Date: 29th December, 2020

Annexure B to the Independent Auditors Report

Report on the Internal Financial Controls under clause (i) of the Sub-section 3 of the 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 31st march 2020 in conjunction with our audit of standalone Ind AS financial statements of the company for the year ended on that date.

Managements Responsibility for Internal Financial Controls

The Companys 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 companys 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.

Auditors Responsibility

Our responsibility is to express an opinion on the companys internal financial controls over financial reporting 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) and the standards on Auditing deed to be prescribed under section 143(10) of the Act to the extent applicable to an Audit of Internal Financial Controls, both applicable to an audit of Internal Financial Controls and both issued by the ICAI. These standards and guidance note require that we comply with ethical requirements and plan and performed 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 Auditors judgment, including the assessment of the risk of material misstatement of the standalone financial statements, whether due to fraud or error.

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

#### Meaning of Internal Financial Controls over Financial Reporting

A Companys internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Companys 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 of the company 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 Companys 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 deducted. 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, 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 31st, 2020, 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

Firm No: 007257S

A. Krishna Rao

Partner

Membership No. 020085

Place: Hyderabad

Date: 29th December, 2020



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

Unless otherwise specified, all monetary values are in INR

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

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>31/03/2020</b>	<b>31/03/2019</b>	<b>31/03/2018</b>
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	0	0	
Capital work-in-progress	49,50,244	49,50,244	
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	49,50,244	49,50,244	
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	0	
Total current financial assets	0	0	
Total current assets	0	0	
Total assets	49,50,244	49,50,244	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	34,32,000	34,32,000	34,32,000
Other equity	-23,000	-23,000	
Total equity attributable to owners of parent	34,09,000	34,09,000	
Non controlling interest	0	0	
Total equity	34,09,000	34,09,000	
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	14,26,275	14,26,275	
Trade payables, current	0	0	
Total current financial liabilities	14,26,275	14,26,275	
Provisions, current	1,14,969	1,14,969	
Total current liabilities	15,41,244	15,41,244	
Total liabilities	15,41,244	15,41,244	
Total equity and liabilities	49,50,244	49,50,244	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	0	0
Total income	0	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	0	0
Total expenses	0	0
Profit before exceptional items and tax	0	0
Total profit before tax	0	0
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	0	0
Total profit (loss) for period	0	0
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	0	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	0	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Total increase (decrease) in equity	0	0		0
Other equity at end of period	-23,000	-23,000	-23,000	-23,000

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

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Total increase (decrease) in equity	0		0	0
Other equity at end of period	-23,000	-23,000	-23,000	-23,000

**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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	-23,000	-23,000	-23,000	-23,000

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

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	
Total comprehensive income	0	0	
Total increase (decrease) in equity	0	0	
Other equity at end of period	-23,000	-23,000	-23,000

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	0	0	
Net cash flows from (used in) operations	0	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	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of significant accounting policies [TextBlock]	Textual Information	Textual Information

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of 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	Textual Information

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

Unless otherwise specified, all monetary values are in INR

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

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

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]	
	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]		
Property, plant and equipment at end of period	0	0

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

Unless otherwise specified, all monetary values are in INR

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

**[400700] Notes - Investment property**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Not Applicable	Not Applicable
Useful lives or depreciation rates, investment property, cost model	Not Applicable	Not Applicable

**[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]	
	31/03/2020	31/03/2019
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

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

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

**[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]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at fair value through profit or loss, category [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	14,26,275	14,26,275	14,26,275	14,26,275
Financial liabilities, at fair value	14,26,275	14,26,275	14,26,275	14,26,275

**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]	
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member]	
	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	14,26,275	14,26,275
Financial liabilities, at fair value	14,26,275	14,26,275

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of 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 shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	equity	equity	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	equity	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	0.00%	0.00%	99.97%	99.97%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				equity
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] 3,43,200	[shares] 3,43,200		[shares] 3,43,200
Value of shares issued	34,32,000	34,32,000		34,32,000
Number of shares subscribed and fully paid	[shares] 3,43,200	[shares] 3,43,200		[shares] 3,43,200
Value of shares subscribed and fully paid	34,32,000	34,32,000		34,32,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 3,43,200	[shares] 3,43,200		[shares] 3,43,200
Total value of shares subscribed	34,32,000	34,32,000		34,32,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,43,200	[shares] 3,43,200		[shares] 3,43,200
Value of shares called	34,32,000	34,32,000		34,32,000
Value of shares paid-up	34,32,000	34,32,000		34,32,000
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 3,43,200	[shares] 3,43,200	[shares] 3,43,200	[shares] 3,43,200
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	34,32,000	34,32,000	34,32,000	34,32,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 3,43,097	[shares] 3,43,097		[shares] 3,43,097
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 3,43,097	[shares] 3,43,097		[shares] 3,43,097
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



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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	equity	
Number of shares authorised	[shares] 3,44,000	
Value of shares authorised	34,40,000	
Number of shares issued	[shares] 3,43,200	
Value of shares issued	34,32,000	
Number of shares subscribed and fully paid	[shares] 3,43,200	
Value of shares subscribed and fully paid	34,32,000	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 3,43,200	
Total value of shares subscribed	34,32,000	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 3,43,200	
Value of shares called	34,32,000	
Value of shares paid-up	34,32,000	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 3,43,200	[shares] 3,43,200
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	34,32,000	34,32,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 3,43,097	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 3,43,097	
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	

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]			
Classification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	14,26,275	14,26,275	14,26,275	14,26,275
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by others	14,36,775	14,36,775	14,36,775	14,36,775

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	14,26,275	14,26,275	14,26,275	14,26,275
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by others	14,36,775	14,36,775	14,36,775	14,36,775

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of 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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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****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]	
	31/03/2020	31/03/2019
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]		
CSR expenditure provision	0	0
Other provisions	1,14,969	1,14,969
Total provisions	1,14,969	1,14,969

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of 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
Nature of other provisions	Other Provisions	Other Provisions
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>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
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>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of revenue [TextBlock]	Textual Information	Textual Information

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

Unless otherwise specified, all monetary values are in INR

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

**[700100] Notes - Key managerial personnels and directors remuneration and other information****Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	3	4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	NANUBALA SATISH KUMAR	Badveli Sreedhara Reddy	Radhakrishna Kethu
Director identification number of key managerial personnel or director	00552358	01302512	01585940
Permanent account number of key managerial personnel or director	AIIPS9256N	ADTPB3889Q	AFNPK3930P
Date of birth of key managerial personnel or director	28/05/1969	05/06/1969	12/02/1968
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	Higher Education	Higher Education	Higher Education
Shares held by key managerial personnel or director	[shares] 103	[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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

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

**[612900] Notes - Insurance contracts**

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
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
Total other income	0	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]		
Total rates and taxes excluding taxes on income	0	0
Directors sitting fees	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Total payments to auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	0	0
Total other expenses	0	0
Current tax [Abstract]		
Total current tax	0	0

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

Unless otherwise specified, all monetary values are in INR

	<b>31/03/2020</b>	<b>31/03/2019</b>	<b>31/03/2018</b>
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	0	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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

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

**[613300] Notes - Operating segments**

Unless otherwise specified, all monetary values are in INR

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

**[610700] Notes - Business combinations**

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Parent [Member]	
	1	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	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	Investment	Investment
Description of nature of related party relationship	Holding company	Holding company
Related party transactions [Abstract]		
Other related party transactions contribution made	34,30,970	34,30,970
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

**[611700] Notes - Other provisions, contingent liabilities and contingent assets****Disclosure of other provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Total changes in other provisions	0	0		0
Other provisions at end of period	1,14,969	1,14,969	1,14,969	1,14,969
Description of other provisions, others	Refer to child member	Refer to child member		Other Provisions

**Disclosure of other provisions [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Other provisions, others 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Total changes in other provisions	0	
Other provisions at end of period	1,14,969	1,14,969
Description of other provisions, others	Other Provisions	

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

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

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	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>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No