

PANORAMA STUDIOS INTERNATIONAL LIMITED
Consolidated Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	PANORAMA STUDIOS INTERNATIONAL LIMITED	
Corporate identity number	L74110MH1980PLC330008	
Permanent account number of entity	AAMCA9685Q	
Address of registered office of company	1003 & 1004, 10th Floor (West Side) Lotus Grandeur, Veera Desai Road Mumbai Mumbai City MH 400053 IN	
Type of industry	Commercial and Industrial	
Period covered by financial statements	12 MONTHS	12 Months
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Consolidated	
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	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

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Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Auditor1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S. S. Rathi & Company
Name of auditor signing report	Rahul Rakesh Ruia
Firms registration number of audit firm	108726W
Membership number of auditor	163015
Address of auditors	502, Shree Shivsutta Apartment, Near Lalit Restaurent Station Road, Goregoan, West, Mumbai 400062 MH
Permanent account number of auditor or auditor's firm	AAOFS2521C
SRN of form ADT-1	H49185010
Date of signing audit report by auditors	03/07/2021
Date of signing of balance sheet by auditors	03/07/2021

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

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INDEPENDENT AUDITOR'S REPORT

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To the Members of Panorama Studios International Limited

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Report on the audit of Consolidated Financial Statements

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Opinion

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We have audited the accompanying consolidated financial statements of Panorama Studios International Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), which comprise the consolidated balance sheet as at 31 March 2021, the consolidated statement of profit and loss (including other comprehensive income), the consolidated cash flow statement and the consolidated statement of changes in equity for the year then ended, including a summary of significant accounting policies and other explanatory information.

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In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports on separate financial statements/consolidated financial statements and on the other information on the subsidiaries, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013, as amended ('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 the Indian Accounting Standards ('IND AS') specified under section 133 of the Act, of the consolidated state of affairs (financial position) of the Group as at 31 March 2021, its consolidated Profit (consolidated financial performance including other comprehensive income), its consolidated cash flows and the consolidated changes in equity for the year ended on that date.

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Basis for Opinion

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

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Key Audit Matters

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Key audit matters are those matter that, in our professional judgement and based on the consideration of the reports on separate financial statements / consolidated financial statements and on the other financial information of the subsidiaries, were of most significance in our audit of the consolidated financial statements of the current period. The matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters.

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We have determined that there are no key audit matters to be communicated in our report.

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Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

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The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the consolidated financial statements and our auditor's report thereon.

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Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider

whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated state of affairs (consolidated financial position), its consolidated profit (consolidated financial performance including other comprehensive income), consolidated cash flows and the consolidated changes in equity of the Group in accordance with the accounting principles generally accepted in India, including the IND AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

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The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for preparation of the Consolidated financial statements. Further, in terms of the provisions of the Act, the respective Board of Directors / management of the companies / entities included in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial statements have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

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In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

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Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the holding company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Report on Other Legal and Regulatory Requirements

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This report does not contain a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the consolidated financial statements.

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With respect to the matters to be included in the Auditor's Report under section 197(16): In our opinion and according to the information and explanations given to us, the remuneration paid by the Group to its directors during the current year is in accordance with the provisions and limits laid down under Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

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As required by Section 143 (3) of the Act, based on our audit and on the consideration of the reports on separate financial statements / consolidated financial statements we report to the extent applicable that:

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? We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the consolidated financial statements;

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? In our opinion proper books of account as required by law relating to preparation of consolidated financial statements have been kept so far as it appears from our examination of those books;

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? The consolidated financial statements dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;

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? In our opinion, the aforesaid consolidated financial statements comply with the IND AS specified under Section 133 of the Act, read with

Place: Mumbai

Dated: July 3, 2021

UDIN :

Annexure - A to the Independent Auditors' Report of even date to the members of Panorama Studios International Limited, on the Consolidated Financial Statements for the year ended 31 March 2021

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Independent Auditor's Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of Panorama Studios International Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') as at and for the year ended 31 March 2021, we have audited the internal financial controls over financial reporting (IFCoFR) of the Holding Company & its subsidiaries as of that date.

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Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company and subsidiaries are 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 ("the Guidance Note") issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

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Auditors' Responsibility

Our responsibility is to express an opinion on the IFCoFR of the Holding Company and its subsidiaries, 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, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, 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 Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design

and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the IFCoFR of the Holding Company and its subsidiaries.

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Meaning of Internal Financial Controls over Financial Reporting

A Company`s IFCoFR 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 Company`s IFCoFR includes those policies and procedures that

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(1) pertain to the maintenance of records that, in reasonable detail, 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 financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the Company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company`s assets that could have a material effect on the financial statements.

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Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

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Opinion

In our opinion and based on the consideration of the other reports, the Holding Company and its two subsidiaries has, in all material respects, adequate internal financial controls over financial reporting and such financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Holding Company and its two subsidiaries, considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

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For S. S. Rathi & Company

Chartered Accountants

F.R.No.108726W

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CA Rahul Ruia

Partner

M No 163015

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Place: Mumbai

Dated: July 3, 2021

UDIN :

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	35,30,398	15,86,128	21,29,357
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	23,31,74,863	24,62,49,863	25,93,24,863
Non-current financial assets [Abstract]			
Non-current investments	8,83,500	8,89,400	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Other non-current financial assets	46,70,000	46,25,000	
Total non-current financial assets	55,53,500	55,14,400	
Deferred tax assets (net)	16,05,859	84,952	
Other non-current assets	0	0	
Total non-current assets	24,38,64,620	25,34,35,343	
Current assets [Abstract]			
Inventories	61,88,55,098	76,42,89,960	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	92,77,44,764	13,63,25,728	
Cash and cash equivalents	2,02,99,010	37,31,158	
Loans, current	13,51,76,767	9,71,71,210	
Other current financial assets	6,10,68,516	4,27,84,060	
Total current financial assets	114,42,89,057	28,00,12,156	
Current tax assets	15,01,52,643	13,89,91,243	
Other current assets	7,44,01,480	128,33,04,519	
Total current assets	198,76,98,278	246,65,97,878	
Non-current assets classified as held for sale	0	0	
Total assets	223,15,62,898	272,00,33,221	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	7,57,67,500	7,57,67,500	5,45,00,000
Other equity	11,57,41,857	6,51,66,821	
Total equity attributable to owners of parent	19,15,09,357	14,09,34,321	
Non controlling interest	10,32,64,116	7,03,54,041	
Total equity	29,47,73,473	21,12,88,362	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	29,65,577	63,93,305	
Trade payables, non-current	0	0	
Total non-current financial liabilities	29,65,577	63,93,305	
Provisions, non-current	17,73,794	19,18,297	
Deferred tax liabilities (net)	5,16,55,101	2,43,26,663	
Total non-current liabilities	5,63,94,472	3,26,38,265	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	23,58,66,203	24,46,85,973	
Trade payables, current	113,70,18,208	50,96,68,286	
Other current financial liabilities	3,79,18,616	5,12,66,180	
Total current financial liabilities	141,08,03,027	80,56,20,439	
Other current liabilities	40,43,23,174	47,84,31,438	
Provisions, current	6,52,68,752	119,20,54,717	
Total current liabilities	188,03,94,953	247,61,06,594	
Total liabilities	193,67,89,425	250,87,44,859	

Total equity and liabilities	223,15,62,898	272,00,33,221
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[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 6.68	[INR/shares] 7.1
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 6.68	[INR/shares] 7.1
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 5.75	[INR/shares] 6.8
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 5.75	[INR/shares] 6.8

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	76,32,09,964	313,82,78,617
Other income	52,98,544	1,40,55,215
Total income	76,85,08,508	315,23,33,832
Expenses [Abstract]		
Cost of materials consumed	59,03,09,589	(A) 293,78,24,424
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	2,05,94,428	2,86,34,880
Finance costs	2,11,43,680	1,48,44,269
Depreciation, depletion and amortisation expense	7,36,807	1,38,01,973
Other expenses	2,51,16,200	5,04,26,291
Total expenses	65,79,00,704	304,55,31,837
Profit before exceptional items and tax	11,06,07,804	10,68,01,995
Exceptional items before tax	0	-45,00,000
Total profit before tax	11,06,07,804	10,23,01,995
Tax expense [Abstract]		
Current tax	4,48,041	-9,86,472
Deferred tax	2,57,74,900	2,52,36,073
Total tax expense	2,62,22,941	2,42,49,601
Total profit (loss) for period from continuing operations	8,43,84,863	7,80,52,394
Total profit (loss) for period	8,43,84,863	7,80,52,394
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	1,11,432	-3,80,237
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	61,001	-2,03,560
Other Comprehensive income, attributable to non-controlling interests	50,432	-1,76,677
Total comprehensive income	8,44,96,295	7,76,72,157
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	5,05,75,036	4,18,70,579
Comprehensive income, attributable to non-controlling interests	3,39,21,259	3,53,05,689
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	-32,631	1,31,057
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	0	0
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	1,44,063	-5,11,294
Other comprehensive income that will not be reclassified to profit or loss, before tax	1,11,432	-3,80,237
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	0	0
Other comprehensive income that will be reclassified to profit or loss, before tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, before tax	0	0
Total other comprehensive income, before tax	1,11,432	-3,80,237

Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [Abstract]		
Others income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total other comprehensive income	1,11,432	-3,80,237
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	61,001	-2,03,560
Other Comprehensive income, attributable to non-controlling interests	50,432	-1,76,677
Total comprehensive income	8,44,96,295	7,76,72,157
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	5,05,75,036	4,18,70,579
Comprehensive income, attributable to non-controlling interests	3,39,21,259	3,53,05,689
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

Footnotes

(A) Cost of content production 175518024 Add: Incurred / acquired during the year 2210967041 Less: Closing balance of content 764289960 Cost of distribution rights 930183218 Marketing & distribution expenses 142234243 Cost of film production 1622195105 Cost of other exploitation 117045777 Other operational expenses 126166079

[210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	a	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	tax benefit / expenses on items will not be reclassified to profit or loss	tax benefit / expenses on items will not be reclassified to profit or loss
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-32,631	1,31,057

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Axis]	OCI	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, before tax, others	Tax benefit/ (expense) on Items that will not be reclassified to profit or (loss)	Tax benefit/ (expense) on Items that will not be reclassified to profit or (loss)
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	1,44,063	-5,11,294

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	8,43,84,863	7,80,52,394		5,05,14,035
Changes in comprehensive income components	-3,38,09,827	-3,61,81,815		61,001
Total comprehensive income	5,05,75,036	4,18,70,579		5,05,75,036
Other changes in equity [Abstract]				
Other additions to reserves	3,29,10,075	5,08,24,939		0
Other changes in equity, others	0	0		0
Total other changes in equity	3,29,10,075	5,08,24,939		0
Total increase (decrease) in equity	8,34,85,111	9,26,95,518		5,05,75,036
Other equity at end of period	21,90,05,973	13,55,20,862	4,28,25,344	11,57,41,857

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	4,18,70,579		5,05,14,035	4,18,70,579
Changes in comprehensive income components	0		61,001	0
Total comprehensive income	4,18,70,579		5,05,75,036	4,18,70,579
Other changes in equity [Abstract]				
Other additions to reserves	1,55,19,250		0	21,26,750
Other changes in equity, others	0		0	0
Total other changes in equity	1,55,19,250		0	21,26,750
Total increase (decrease) in equity	5,73,89,829		5,05,75,036	4,39,97,329
Other equity at end of period	6,51,66,821	77,76,992	10,23,49,357	5,17,74,321

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	77,76,992	55,16,581	55,16,581	55,16,581

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Securities premium reserve [Member]			Retained earnings [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		5,05,14,035
Changes in comprehensive income components	0			61,001
Total comprehensive income	0	0		5,05,75,036
Other changes in equity [Abstract]				
Other additions to reserves	0	21,26,750		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	21,26,750		0
Total increase (decrease) in equity	0	21,26,750		5,05,75,036
Other equity at end of period	56,29,143	56,29,143	35,02,393	9,12,03,633

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	4,18,70,579		5,05,14,035	4,18,70,579
Changes in comprehensive income components	0		61,001	0
Total comprehensive income	4,18,70,579		5,05,75,036	4,18,70,579
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	4,18,70,579		5,05,75,036	4,18,70,579
Other equity at end of period	4,06,28,597	-12,41,982	9,12,03,633	4,06,28,597

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]	Money received against share warrants [Member]			
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			0	0	
Total comprehensive income			0	0	
Other changes in equity [Abstract]					
Other additions to reserves			0	1,33,92,500	
Other changes in equity, others			0	0	
Total other changes in equity			0	1,33,92,500	
Total increase (decrease) in equity			0	1,33,92,500	
Other equity at end of period	-12,41,982		1,33,92,500	1,33,92,500	0

Statement of changes in equity [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Non-controlling interests [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	3,38,70,828	3,61,81,815	
Changes in comprehensive income components	-3,38,70,828	-3,61,81,815	
Total comprehensive income	0	0	
Other changes in equity [Abstract]			
Other additions to reserves	3,29,10,075	3,53,05,689	
Other changes in equity, others	0	0	
Total other changes in equity	3,29,10,075	3,53,05,689	
Total increase (decrease) in equity	3,29,10,075	3,53,05,689	
Other equity at end of period	10,32,64,116	7,03,54,041	3,50,48,352

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	11,06,07,804	10,23,01,995	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	1,78,44,935	1,59,75,554	
Adjustments for decrease (increase) in inventories	14,54,34,863	-58,87,71,936	
Adjustments for decrease (increase) in trade receivables, current	-78,78,85,048	-2,03,83,869	
Adjustments for decrease (increase) in other current assets	120,92,54,578	-104,22,49,122	
Adjustments for other financial assets, non-current	4,06,48,479	(A) -4,99,32,944	
Adjustments for other financial assets, current	-1,24,96,857	-3,61,09,493	
Adjustments for increase (decrease) in trade payables, current	62,30,22,280	33,42,54,524	
Adjustments for increase (decrease) in other current liabilities	-8,03,92,149	-3,19,13,230	
Adjustments for depreciation and amortisation expense	1,38,11,807	1,38,01,973	
Adjustments for provisions, current	-112,68,44,053	119,01,33,104	
Adjustments for other financial liabilities, current	-1,46,62,563	3,25,12,632	
Adjustments for interest income	22,32,031	98,51,390	
Other adjustments for which cash effects are investing or financing cash flow	-3,79,88,557	3,98,68,901	
Other adjustments to reconcile profit (loss)	0	(B) 10,10,202	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	16,48,140	(C) -4,95,889	
Total adjustments for reconcile profit (loss)	-1,08,36,176	-15,21,50,983	
Net cash flows from (used in) operations	9,97,71,628	-4,98,48,988	
Income taxes paid (refund)	4,69,87,456	4,68,09,639	
Other inflows (outflows) of cash	1,44,065	(D) -5,11,294	
Net cash flows from (used in) operating activities	5,29,28,237	-9,71,69,921	
Cash flows from used in investing activities [Abstract]			
Cash flows from losing control of subsidiaries or other businesses	-16,48,143	(E) 4,95,889	
Purchase of property, plant and equipment	30,759	1,83,744	
Purchase of investment property	-5,900	7,500	
Purchase of intangible assets	0	0	
Net cash flows from (used in) investing activities	-16,73,002	3,04,645	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	(F) 2,33,94,250	
Proceeds from issuing other equity instruments	0	(G) 1,33,92,500	
Payments of other equity instruments	-10	10,10,202	
Proceeds from borrowings	-1,92,60,864	6,71,13,798	
Interest paid	1,78,44,935	1,59,75,554	
Other inflows (outflows) of cash	24,18,406	(H) 80,72,494	
Net cash flows from (used in) financing activities	-3,46,87,383	9,49,87,286	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,65,67,852	-18,77,990	
Net increase (decrease) in cash and cash equivalents	1,65,67,852	-18,77,990	
Cash and cash equivalents cash flow statement at end of period	2,02,99,010	37,31,158	56,09,148

Footnotes

- (A) Current Tax Assets
- (B) Share issue expense
- (C) Share of profit from LLP
- (D) OCI-- Items that will not be reclassified to profit or (loss)
- (E) Share of profit from LLP
- (F) Issue of equity shares (including share premium)
- (G) Issue of share warrents (including share premium)
- (H) interest income :9851390 Accumulated Profits Withdrawn:-1778896

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]	Textual information (3) [See below]

Textual information (2)

Disclosure of significant accounting policies [Text Block]

1.1.	<p>CORPORATE INFORMATION</p> <p>Panorama Studios International Limited (the 'Holding Company') was incorporated in India, under the Companies Act, 1956. The Holding Company and its subsidiaries, Panorama Studios Private Limited, Panorama Studios Distribution LLP and Brain on Rent LLP, are within the Indian media and entertainment industry and is primarily engaged in the business of production and distribution of entertainment content. The Consolidated financial statements of the Group are for the year ended 31 March 2021 and are prepared in Indian Rupees being the functional currency.</p> <p>?</p>
1.2.	<p>ACCOUNTING POLICIES</p>
a)	<p>Basis of Preparation of Accounts</p> <p>The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.</p> <p>?</p> <p>The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.</p> <p>?</p> <p>All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.</p> <p>?</p> <p>The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.</p> <p>?</p> <p>The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.</p>
	<p>Current versus non-current classification</p> <p>The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.</p> <p>?</p> <p>An asset is treated as current when it is:</p> <p>Expected to be realized or intended to be sold or consumed in normal operating cycle; Expected to be realized within twelve months after the reporting period; Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period; held primarily for the purpose of trading; and Carrying current portion of non-current financial assets.</p> <p>?</p> <p>All other assets are classified as non-current.</p> <p>?</p>

b) ?	<p>A liability is current when:</p> <p>It is expected to be settled in normal operating cycle; held primarily for the purpose of trading; It is due to be settled within twelve months after the reporting period; There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period; or It includes current portion of non-current financial liabilities.</p> <p>?</p> <p>All other liabilities are classified as non-current.</p> <p>?</p> <p>Deferred tax assets and liabilities are classified as non-current assets and liabilities.</p> <p>?</p> <p>The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.</p> <p>?</p>
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c)	<p>Principles of Consolidation</p> <p>The financial statements of the Subsidiaries used in consolidation are drawn up to the same reporting date as of the Holding Company.</p> <p>?</p> <p>The Group's Consolidated Financial Statements have been prepared on the following basis:</p> <p>?</p> <p>The Financial Statements of the Holding Company, its subsidiaries have been consolidated in compliance with Indian Accounting Standard 110 - 'Consolidated Financial Statement' by adding, on a line-by-line basis, the values of the like items of assets, liabilities, income and expenses. Inter-Company balances and transactions and unrealized profit and losses have been fully eliminated.</p> <p>?</p> <p>The Financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. The impact of change in accounting policies, if not material, has been ignored.</p> <p>?</p> <p>The share of profit/loss of associate company is accounted under the 'Equity Method' as defined in Indian Accounting Standard 28 - 'Accounting for Investments in associates in consolidated financial statement', under which the share of profit/loss of associate company has been adjusted to the cost of investment. An associate is an enterprise in which the investor has significant influence and which is neither a subsidiary nor a joint venture.</p> <p>?</p> <p>The excess of the cost to the parent of its investments in a subsidiary / associate company over the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, is recognized as 'Goodwill (on consolidation)'. When the cost to the parent of its investments in a subsidiary / associate company is less than the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, the difference is treated as 'Capital Reserve (on consolidation)' in the consolidated financial statements.</p> <p>?</p> <p>Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Group.</p> <p>?</p> <p>Minority interest's share of net assets of consolidated subsidiaries consists of the amount of equity attributable to minority shareholders at the dates on which investment in subsidiary company made and further movements in their share in the equity, subsequent to the dates of investments.</p>
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On disposal of a subsidiary, the attributable amount of goodwill is included in the determination of the profit and loss on disposal.

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Following is the list of entities Consolidated under the Group:

Sr. No.	Name of Subsidiaries	Subsidiary w.e.f.	% of Holding as at 31.03.2020
1	Panorama Studios Private Limited	31 March 19	53.73%
2	Panorama Distribution LLP	02 July 19	51%
3	Brain on Rent LLP	01 July 20	99.99%

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Foreign currencies

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Functional and presentation currency

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian Rupees, which is the Group's functional and presentation currency.

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Transactions and balances

- d) Transactions in foreign currencies are translated at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities in foreign currencies are translated at the prevailing rates of exchange at the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

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Any exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were initially recorded are recognized in the statement of profit and loss in the period in which they arise. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

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e)	<p>Fair value measurement</p> <p>The Group's accounting policies and disclosures require the measurement of fair values for financial instruments. The Group has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.</p> <p>?</p> <p>All assets and liabilities for which fair value is measured or disclosed in the Financial Statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:</p> <p>?</p> <p>Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.</p> <p>?</p> <p>Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.</p> <p>?</p> <p>Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.</p> <p>?</p> <p>?</p> <p>?</p>
f)	<p>Property, plant and equipment</p> <p>Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and arrangements arising from exchange rate variations attributable to the assets.</p> <p>?</p> <p>Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow the entity and the cost can be measured reliably.</p> <p>?</p> <p>Depreciation on property, plant and equipment is provided using written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 except for a Subsidiary LLP in which Depreciation on property, plant and equipment is provided using written down value method as per the rates of depreciation specified under Income Tax Act, 1961.</p> <p>?</p> <p>Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.</p> <p>?</p>
	<p>Impairment of non-financial assets - property, plant and equipment and intangible assets</p> <p>The Group assesses at each reporting dates as to whether there is any indication that any property, plant and equipment</p>

<p>g) ?</p>	<p>and intangible assets may be impaired. If any such indication exists the recoverable amount of an asset is estimated to determine the extent of impairment, if any.</p> <p>?</p> <p>An impairment loss is recognized in the Statement of the Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.</p> <p>?</p> <p>The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.</p> <p>?</p>
<p>h)</p>	<p>Intangible - Film Rights (Negative Rights)</p> <p>Intangible Rights acquired by the Group are stated at cost and classified as Intangible assets. The Group amortises 5% of the cost every year on straight line basis. The above rate of amortisation can be further amended based on management estimates</p>
<p>i)</p>	<p>Provisions and Contingencies</p> <p>Provisions are recognized when the Group has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.</p> <p>?</p> <p>Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.</p> <p>?</p>
<p>j)</p>	<p>Revenue Recognition</p> <p>The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.</p> <p>?</p> <p>Revenue from operation</p> <p>i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.</p> <p>?</p> <p>ii) Share of overflow is recognized on accrual basis upon receipt of Statement from Licensee.</p> <p>?</p> <p>iii) Realisation from film distribution is recognized on accrual basis subject to receipt of Daily Collection Reports (DCR) and / or business statements.</p> <p>?</p> <p>iv) Other operational incomes are recognized on accrual basis as per terms of the respective contracts.</p> <p>?</p> <p>Others</p> <p>v) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate</p>

	<p>applicable.</p> <p>?</p> <p>vi) Dividend income is recognized when the right to receive dividend is established.</p> <p>?</p> <p>In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.</p> <p>?</p>
	<p>Inventories</p> <p>i) Inventories of under production content (content under production or content under distribution) and content completed and not released are valued at cost. Production Cost comprises the cost of materials, cost of services, labour, borrowing costs & other expense including producer's marketing expenses and advances paid. Production cost get accumulated till the first theatrical or digital release of the content.</p> <p>?</p> <p>The Group amortises 80% of the cost of various rights, acquired or produced by it, on first theatrical or digital release of the content. The above rate of amortisation can be further amended based on management estimates.</p> <p>?</p> <p>The said amortisation pertaining to Domestic Theatrical Rights, International Theatrical Rights, Satellite Rights, Music Rights, Video Rights and others is made proportionately based on management estimate. In case the aforesaid rights are not exploited along with or prior to the first theatrical release, proportionate cost of the said right is carried forward to be written off as and when such right is commercially exploited. Balance 20% is amortised over the period of four years. The inventory, thus, comprises of unamortised cost of such content rights.</p> <p>k) ?</p> <p>The Group evaluates the realisable value and/or revenue potential of inventory on an annual basis and appropriate write down is made in cases where accelerated write down is warranted.</p> <p>?</p> <p>The borrowing cost directly attributable to a content being produced is capitalized as part of the cost of the content. In case of general borrowings, borrowing cost eligible for capitalisation for projects is determined by applying a borrowing rate to the expenditure on that content.</p> <p>?</p> <p>ii) The cost of acquisition of remake, dubbing & such other rights are carried at cost as inventory.</p> <p>?</p> <p>In case of sale, any part of such acquired rights, the cost is amortised based on management estimates.</p> <p>?</p>
	<p>Borrowing Cost</p> <p>Borrowing costs directly attributable to the production of content, and acquisition or construction of qualifying assets are capitalized as part of cost of production of such content and assets, respectively.</p> <p>l) ?</p> <p>? A qualifying asset is one that necessarily takes substantial period to get ready for its intended use.</p> <p>?</p> <p>All other borrowing costs are charged to statement of profit and loss account.</p>

<p>m) ?</p>	<p>Foreign Currency Transactions Transactions in foreign currencies are accounted at standard exchange rates. Current assets and current liabilities in foreign currencies are realigned with rates ruling on Balance Sheet date. Any gain/loss arising on realignment or realization is charged to the Profit and Loss Account. Any gain / loss arising on realignment or realization specifically attributable to a film is charged to the Profit and Loss Account in the year the sales / realization of the film is recognized.</p>
<p>n) ?</p>	<p>Taxation</p> <p>Taxation on profit and loss comprises current tax and deferred tax. Tax is recognized in the statement of profit and loss, except to the extent that it relates to items recognized directly in equity or other comprehensive income in which case tax impact is also recognized in equity or other comprehensive income.</p> <p>?</p> <p>Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date along with any adjustment relating to tax payable in previous years.</p> <p>?</p> <p>Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.</p> <p>?</p> <p>Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.</p> <p>?</p> <p>The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to utilize all or part of the deferred tax asset. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will available to utilize the deferred tax asset.</p> <p>?</p>
	<p>Financial instrument:</p> <p>?</p> <p>Financial assets</p> <p>?</p> <p>Initial recognition and measurement</p> <p>The Group classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement. Financial instruments are recognized when the Group becomes a party to the contractual provisions of the instrument. Financial instruments are recognized initially at fair value plus transactions costs that are directly attributable to the acquisition or issue of the financial instrument, except for financial assets at fair value through statement of profit and loss, which are initially measured at fair value, excluding transaction costs (which is recognized in statement of profit and loss).</p> <p>?</p> <p>Subsequent Measurement</p> <p>?</p> <p>Financial Assets at amortized cost:</p>

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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Financial assets at fair value through statement of profit and loss (FVTPL):

Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income (FVTOCI) are measured at fair value through profit or loss. Gain and losses on fair value of such instruments are recognised in statement of profit and loss. Interest income from these financial assets is included in other income.

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? Impairment of financial assets: -

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The Group assesses on a forward-looking basis the expected credit losses associated with its assets carried at amortized cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

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o) Expected credit loss ('ECL') impairment loss allowance (or reversal) recognized during the period is recognized as income/expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

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Financial assets measured as at amortized cost and other contractual revenue receivables - ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

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? Financial Liabilities

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De-recognition of financial instruments Initial recognition and measurement

All financial liabilities are recognized initially at fair value and in case of loans and borrowings and payables, net of directly attributable cost. Fees of recurring nature are directly recognized in statement profit and loss as finance cost.

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Subsequent measurement

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

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? Loans and borrowings :-

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in statement of profit and loss when liabilities are derecognized. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs

	<p>that are an integral part of the EIR. The EIR amortization is included as finance cost in the statement of statement of profit and loss.</p> <p>?</p> <p>?</p> <p>The Group derecognizes a financial asset when contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Group`s balance sheet when the obligation specified in the contract is discharged or cancelled or expires.</p> <p>?</p> <p>v. Offsetting of financial instruments</p> <p>?</p> <p>Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.</p> <p>?</p>
p)	<p>Critical accounting estimates and judgements</p> <p>The preparation of the Group financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accounting disclosures, and the disclosure of contingent liabilities. Estimates and judgements are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Revisions to accounting estimates are recognized in the period in which the estimate is revised.</p> <p>?</p>
q)	<p>Other Accounting Policies</p> <p>These are consistent with the generally accepted accounting practices.</p>

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Textual information (3)

Disclosure of significant accounting policies [Text Block]

1.1.	<p>CORPORATE INFORMATION</p> <p>Panorama Studios International Limited (the 'Holding Company') was incorporated in India, under the Companies Act, 1956. The Holding Company and its subsidiaries, Panorama Studios Private Limited and Panorama Studios Distribution LLP, are within the Indian media and entertainment industry and is primarily engaged in the business of production and distribution of entertainment content. The Consolidated financial statements of the Group are for the year ended 31 March 2020 and are prepared in Indian Rupees being the functional currency.</p>
1.2.	<p>ACCOUNTING POLICIES</p>
a)	<p>Basis of Preparation of Accounts</p> <p>The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.</p> <p>The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.</p> <p>All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.</p> <p>The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.</p> <p>The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.</p>
	<p>Current versus non-current classification</p> <p>The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.</p> <p>An asset is treated as current when it is:</p> <p>Expected to be realized or intended to be sold or consumed in normal operating cycle; Expected to be realized within twelve months after the reporting period; Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period; held primarily for the purpose of trading; and Carrying current portion of non-current financial assets.</p> <p>All other assets are classified as non-current.</p>

b)

A liability is current when:

It is expected to be settled in normal operating cycle; held primarily for the purpose of trading; It is due to be settled within twelve months after the reporting period; There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period; or It includes current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

Principles of Consolidation

The financial statements of the Subsidiaries used in consolidation are drawn up to the same reporting date as of the Holding Company.

The Group's Consolidated Financial Statements have been prepared on the following basis:

The Financial Statements of the Holding Company, its subsidiaries have been consolidated in compliance with Accounting Standard 21 - 'Consolidated Financial Statement' by adding, on a line-by-line basis, the values of the like items of assets, liabilities, income and expenses. Inter-Company balances and transactions and unrealized profit and losses have been fully eliminated.

The Financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. The impact of change in accounting policies, if not material, has been ignored.

The share of profit/loss of associate company is accounted under the 'Equity Method' as defined in Accounting Standard 23 - 'Accounting for Investments in associates in consolidated financial statement', under which the share of profit/loss of associate company has been adjusted to the cost of investment. An associate is an enterprise in which the investor has significant influence and which is neither a subsidiary nor a joint venture.

The excess of the cost to the parent of its investments in a subsidiary / associate company over the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, is recognized as 'Goodwill (on consolidation)'. When the cost to the parent of its investments in a subsidiary / associate company is less than the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, the difference is treated as 'Capital Reserve (on consolidation)' in the consolidated financial statements.

c)

Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Group.

Minority interest's share of net assets of consolidated subsidiaries consists of the amount of equity attributable to minority

shareholders at the dates on which investment in subsidiary company made and further movements in their share in the equity, subsequent to the dates of investments.

On disposal of a subsidiary, the attributable amount of goodwill is included in the determination of the profit and loss on disposal.

Following is the list of entities Consolidated under the Group:

Sr. No.	Name of Subsidiaries	Subsidiary w.e.f.	% of Holding as at 31.03.2020
1	Panorama Studios Private Limited	31 March 19	53.73%
2	Panorama Distribution LLP	02 July 19	51%

Foreign currencies

Functional and presentation currency: -

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian Rupees (₹), which is the Group's functional and presentation currency.

Transactions and balances: -

d)

Transactions in foreign currencies are translated at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities in foreign currencies are translated at the prevailing rates of exchange at the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Any exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were initially recorded are recognized in the statement of profit and loss in the period in which they arise. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Fair value measurement

<p>e)</p>	<p>The Group's accounting policies and disclosures require the measurement of fair values for financial instruments. The Group has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.</p> <p>All assets and liabilities for which fair value is measured or disclosed in the Financial Statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:</p> <p>Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.</p> <p>Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.</p> <p>Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.</p>
<p>f)</p>	<p>Property, plant and equipment</p> <p>Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and arrangements arising from exchange rate variations attributable to the assets.</p> <p>Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow the entity and the cost can be measured reliably.</p> <p>Depreciation on property, plant and equipment is provided using written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.</p> <p>Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.</p>
<p>g)</p>	<p>Impairment of non-financial assets - property, plant and equipment and intangible assets:</p> <p>The Group assesses at each reporting dates as to whether there is any indication that any property, plant and equipment and intangible assets may be impaired. If any such indication exists the recoverable amount of an asset is estimated to determine the extent of impairment, if any.</p> <p>An impairment loss is recognized in the Statement of the Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.</p>

	<p>The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.</p>
h)	<p>Intangible - Film Rights (Negative Rights)</p> <p>Intangible Rights acquired by the Group are stated at cost and classified as Intangible assets. The Group amortises 5% of the cost every year on straight line basis. The above rate of amortisation can be further amended based on management estimates</p>
i)	<p>Provisions and Contingencies</p> <p>Provisions are recognized when the Group has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.</p> <p>Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.</p>
j)	<p>Revenue Recognition</p> <p>The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.</p> <p>Revenue from operation: -</p> <p>i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.</p> <p>ii) Share of overflow is recognized on accrual basis upon receipt of Statement from Licensee.</p> <p>Others: -</p> <p>iii) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.</p> <p>iv) Dividend income is recognized when the right to receive dividend is established.</p> <p>In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.</p>
	<p>Inventories</p>

k)	<p>i) Inventories of under production content (content under production or content under distribution) and content completed and not released are valued at cost. Production Cost comprises the cost of materials, cost of services, labour, borrowing costs & other expense including producer's marketing expenses and advances paid. Production cost get accumulated till the first theatrical or digital release of the content.</p> <p>The Group amortises 80% of the cost of various rights, acquired or produced by it, on first theatrical or digital release of the content. The above rate of amortisation can be further amended based on management estimates.</p> <p>The said amortisation pertaining to Domestic Theatrical Rights, International Theatrical Rights, Satellite Rights, Music Rights, Video Rights and others is made proportionately based on management estimate. In case the aforesaid rights are not exploited along with or prior to the first theatrical release, proportionate cost of the said right is carried forward to be written off as and when such right is commercially exploited. Balance 20% is amortised over the period of four years. The inventory, thus, comprises of unamortised cost of such content rights.</p> <p>The Group evaluates the realisable value and/or revenue potential of inventory on an annual basis and appropriate write down is made in cases where accelerated write down is warranted.</p> <p>The borrowing cost directly attributable to a content being produced is capitalized as part of the cost of the content. In case of general borrowings, borrowing cost eligible for capitalisation for projects is determined by applying a borrowing rate to the expenditure on that content.</p> <p>ii) The cost of acquisition of remake, dubbing & such other rights are carried at cost as inventory.</p> <p>In case of sale, any part of such acquired rights, the cost is amortised based on management estimates.</p>
l)	<p>Borrowing Cost</p> <p>Borrowing costs directly attributable to the production of content, and acquisition or construction of qualifying assets are capitalized as part of cost of production of such content and assets, respectively.</p> <p>A qualifying asset is one that necessarily takes substantial period to get ready for its intended use.</p> <p>All other borrowing costs are charged to statement of profit and loss account.</p>
m)	<p>Foreign Currency Transactions Transactions in foreign currencies are accounted at standard exchange rates. Current assets and current liabilities in foreign currencies are realigned with rates ruling on Balance Sheet date. Any gain/loss arising on realignment or realization is charged to the Profit and Loss Account. Any gain / loss arising on realignment or realization specifically attributable to a film is charged to the Profit and Loss Account in the year the sales / realization of the film is recognized.</p>
	<p>Taxation</p> <p>Taxation on profit and loss comprises current tax and deferred tax. Tax is recognized in the statement of profit and loss, except to the extent that it relates to items recognized directly in equity or other comprehensive income in which case tax impact is also recognized in equity or other comprehensive income.</p>

n)	<p>Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date along with any adjustment relating to tax payable in previous years.</p> <p>Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.</p> <p>Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.</p> <p>The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to utilize all or part of the deferred tax asset. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will available to utilize the deferred tax asset.</p>
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	<p>Financial instrument:</p> <p>Financial assets</p> <p>Initial recognition and measurement</p> <p>The Group classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement. Financial instruments are recognized when the Group becomes a party to the contractual provisions of the instrument. Financial instruments are recognized initially at fair value plus transactions costs that are directly attributable to the acquisition or issue of the financial instrument, except for financial assets at fair value through statement of profit and loss, which are initially measured at fair value, excluding transaction costs (which is recognized in statement of profit and loss).</p> <p>Subsequent Measurement</p> <p>Financial Assets at amortized cost:</p> <p>A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.</p> <p>Financial assets at fair value through other comprehensive income (FVTOCI):</p> <p>A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.</p>
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Financial assets at fair value through statement of profit and loss (FVTPL):

Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income (FVTOCI) are measured at fair value through profit or loss. Gain and losses on fair value of such instruments are recognised in statement of profit and loss. Interest income from these financial assets is included in other income.

Impairment of financial assets: -

The Group assesses on a forward-looking basis the expected credit losses associated with its assets carried at amortized cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

Expected credit loss ('ECL') impairment loss allowance (or reversal) recognized during the period is recognized as income/expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

Financial assets measured as at amortized cost and other contractual revenue receivables - ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

Financial Liabilities

Initial recognition and measurement

All financial liabilities are recognized initially at fair value and in case of loans and borrowings and payables, net of directly attributable cost. Fees of recurring nature are directly recognized in statement profit and loss as finance cost.

Subsequent measurement:

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Loans and borrowings :-

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in statement of profit and loss when liabilities are derecognized. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance cost in the statement of statement of profit and loss.

De-recognition of financial instruments

The Group derecognizes a financial asset when contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Group's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

	<p>v. Offsetting of financial instruments</p> <p>Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.</p>
p)	<p>Critical accounting estimates and judgements</p> <p>The preparation of the Group financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accounting disclosures, and the disclosure of contingent liabilities. Estimates and judgements are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Revisions to accounting estimates are recognized in the period in which the estimate is revised.</p>
q)	<p>Other Accounting Policies</p> <p>These are consistent with the generally accepted accounting practices.</p>

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (6) [See below]	Textual information (7) [See below]

Textual information (4)

Statement of Ind AS compliance [Text Block]

Basis of Preparation of Accounts

The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.

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The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

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All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.

?

The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.

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The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Textual information (5)

Statement of Ind AS compliance [Text Block]

Basis of Preparation of Accounts

The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.

The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.

The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.

The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Textual information (6)

Disclosure of significant accounting policies [Text Block]

1.1.	<p>CORPORATE INFORMATION</p> <p>Panorama Studios International Limited (the 'Holding Company') was incorporated in India, under the Companies Act, 1956. The Holding Company and its subsidiaries, Panorama Studios Private Limited, Panorama Studios Distribution LLP and Brain on Rent LLP, are within the Indian media and entertainment industry and is primarily engaged in the business of production and distribution of entertainment content. The Consolidated financial statements of the Group are for the year ended 31 March 2021 and are prepared in Indian Rupees being the functional currency.</p> <p>?</p>
1.2.	<p>ACCOUNTING POLICIES</p>
a)	<p>Basis of Preparation of Accounts</p> <p>The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.</p> <p>?</p> <p>The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.</p> <p>?</p> <p>All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.</p> <p>?</p> <p>The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.</p> <p>?</p> <p>The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.</p>
	<p>Current versus non-current classification</p> <p>The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.</p> <p>?</p> <p>An asset is treated as current when it is:</p> <p>Expected to be realized or intended to be sold or consumed in normal operating cycle; Expected to be realized within twelve months after the reporting period; Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period; held primarily for the purpose of trading; and Carrying current portion of non-current financial assets.</p> <p>?</p> <p>All other assets are classified as non-current.</p> <p>?</p>

b)	<p>A liability is current when:</p> <p>It is expected to be settled in normal operating cycle; held primarily for the purpose of trading; It is due to be settled within twelve months after the reporting period; There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period; or It includes current portion of non-current financial liabilities.</p> <p>All other liabilities are classified as non-current.</p> <p>Deferred tax assets and liabilities are classified as non-current assets and liabilities.</p> <p>The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.</p>
c)	<p>Principles of Consolidation</p> <p>The financial statements of the Subsidiaries used in consolidation are drawn up to the same reporting date as of the Holding Company.</p> <p>The Group's Consolidated Financial Statements have been prepared on the following basis:</p> <p>The Financial Statements of the Holding Company, its subsidiaries have been consolidated in compliance with Indian Accounting Standard 110 - 'Consolidated Financial Statement' by adding, on a line-by-line basis, the values of the like items of assets, liabilities, income and expenses. Inter-Company balances and transactions and unrealized profit and losses have been fully eliminated.</p> <p>The Financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. The impact of change in accounting policies, if not material, has been ignored.</p> <p>The share of profit/loss of associate company is accounted under the 'Equity Method' as defined in Indian Accounting Standard 28 - 'Accounting for Investments in associates in consolidated financial statement', under which the share of profit/loss of associate company has been adjusted to the cost of investment. An associate is an enterprise in which the investor has significant influence and which is neither a subsidiary nor a joint venture.</p> <p>The excess of the cost to the parent of its investments in a subsidiary / associate company over the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, is recognized as 'Goodwill (on consolidation)'. When the cost to the parent of its investments in a subsidiary / associate company is less than the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, the difference is treated as 'Capital Reserve (on consolidation)' in the consolidated financial statements.</p> <p>Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Group.</p> <p>Minority interest's share of net assets of consolidated subsidiaries consists of the amount of equity attributable to minority shareholders at the dates on which investment in subsidiary company made and further movements in their share in the equity, subsequent to the dates of investments.</p>

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On disposal of a subsidiary, the attributable amount of goodwill is included in the determination of the profit and loss on disposal.

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Following is the list of entities Consolidated under the Group:

Sr. No.	Name of Subsidiaries	Subsidiary w.e.f.	% of Holding as at 31.03.2020
1	Panorama Studios Private Limited	31 March 19	53.73%
2	Panorama Distribution LLP	02 July 19	51%
3	Brain on Rent LLP	01 July 20	99.99%

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Foreign currencies

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Functional and presentation currency

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian Rupees, which is the Group's functional and presentation currency.

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Transactions and balances

- d) Transactions in foreign currencies are translated at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities in foreign currencies are translated at the prevailing rates of exchange at the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

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Any exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were initially recorded are recognized in the statement of profit and loss in the period in which they arise. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

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e)	<p>Fair value measurement</p> <p>The Group's accounting policies and disclosures require the measurement of fair values for financial instruments. The Group has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.</p> <p>?</p> <p>All assets and liabilities for which fair value is measured or disclosed in the Financial Statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:</p> <p>?</p> <p>Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.</p> <p>?</p> <p>Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.</p> <p>?</p> <p>Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.</p> <p>?</p> <p>?</p> <p>?</p>
f)	<p>Property, plant and equipment</p> <p>Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and arrangements arising from exchange rate variations attributable to the assets.</p> <p>?</p> <p>Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow the entity and the cost can be measured reliably.</p> <p>?</p> <p>Depreciation on property, plant and equipment is provided using written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 except for a Subsidiary LLP in which Depreciation on property, plant and equipment is provided using written down value method as per the rates of depreciation specified under Income Tax Act, 1961.</p> <p>?</p> <p>Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.</p> <p>?</p>
	<p>Impairment of non-financial assets - property, plant and equipment and intangible assets</p> <p>The Group assesses at each reporting dates as to whether there is any indication that any property, plant and equipment</p>

<p>g) ?</p>	<p>and intangible assets may be impaired. If any such indication exists the recoverable amount of an asset is estimated to determine the extent of impairment, if any.</p> <p>?</p> <p>An impairment loss is recognized in the Statement of the Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.</p> <p>?</p> <p>The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.</p> <p>?</p>
<p>h)</p>	<p>Intangible - Film Rights (Negative Rights)</p> <p>Intangible Rights acquired by the Group are stated at cost and classified as Intangible assets. The Group amortises 5% of the cost every year on straight line basis. The above rate of amortisation can be further amended based on management estimates</p>
<p>i)</p>	<p>Provisions and Contingencies</p> <p>Provisions are recognized when the Group has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.</p> <p>?</p> <p>Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.</p> <p>?</p>
<p>j)</p>	<p>Revenue Recognition</p> <p>The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.</p> <p>?</p> <p>Revenue from operation</p> <p>i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.</p> <p>?</p> <p>ii) Share of overflow is recognized on accrual basis upon receipt of Statement from Licensee.</p> <p>?</p> <p>iii) Realisation from film distribution is recognized on accrual basis subject to receipt of Daily Collection Reports (DCR) and / or business statements.</p> <p>?</p> <p>iv) Other operational incomes are recognized on accrual basis as per terms of the respective contracts.</p> <p>?</p> <p>Others</p> <p>v) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate</p>

	<p>applicable.</p> <p>?</p> <p>vi) Dividend income is recognized when the right to receive dividend is established.</p> <p>?</p> <p>In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.</p> <p>?</p>
	<p>Inventories</p> <p>i) Inventories of under production content (content under production or content under distribution) and content completed and not released are valued at cost. Production Cost comprises the cost of materials, cost of services, labour, borrowing costs & other expense including producer's marketing expenses and advances paid. Production cost get accumulated till the first theatrical or digital release of the content.</p> <p>?</p> <p>The Group amortises 80% of the cost of various rights, acquired or produced by it, on first theatrical or digital release of the content. The above rate of amortisation can be further amended based on management estimates.</p> <p>?</p> <p>The said amortisation pertaining to Domestic Theatrical Rights, International Theatrical Rights, Satellite Rights, Music Rights, Video Rights and others is made proportionately based on management estimate. In case the aforesaid rights are not exploited along with or prior to the first theatrical release, proportionate cost of the said right is carried forward to be written off as and when such right is commercially exploited. Balance 20% is amortised over the period of four years. The inventory, thus, comprises of unamortised cost of such content rights.</p> <p>k) ?</p> <p>The Group evaluates the realisable value and/or revenue potential of inventory on an annual basis and appropriate write down is made in cases where accelerated write down is warranted.</p> <p>?</p> <p>The borrowing cost directly attributable to a content being produced is capitalized as part of the cost of the content. In case of general borrowings, borrowing cost eligible for capitalisation for projects is determined by applying a borrowing rate to the expenditure on that content.</p> <p>?</p> <p>ii) The cost of acquisition of remake, dubbing & such other rights are carried at cost as inventory.</p> <p>?</p> <p>In case of sale, any part of such acquired rights, the cost is amortised based on management estimates.</p> <p>?</p>
	<p>Borrowing Cost</p> <p>Borrowing costs directly attributable to the production of content, and acquisition or construction of qualifying assets are capitalized as part of cost of production of such content and assets, respectively.</p> <p>l) ?</p> <p>? A qualifying asset is one that necessarily takes substantial period to get ready for its intended use.</p> <p>?</p> <p>All other borrowing costs are charged to statement of profit and loss account.</p>

<p>m) ?</p>	<p>Foreign Currency Transactions Transactions in foreign currencies are accounted at standard exchange rates. Current assets and current liabilities in foreign currencies are realigned with rates ruling on Balance Sheet date. Any gain/loss arising on realignment or realization is charged to the Profit and Loss Account. Any gain / loss arising on realignment or realization specifically attributable to a film is charged to the Profit and Loss Account in the year the sales / realization of the film is recognized.</p>
<p>n) ?</p>	<p>Taxation</p> <p>Taxation on profit and loss comprises current tax and deferred tax. Tax is recognized in the statement of profit and loss, except to the extent that it relates to items recognized directly in equity or other comprehensive income in which case tax impact is also recognized in equity or other comprehensive income.</p> <p>?</p> <p>Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date along with any adjustment relating to tax payable in previous years.</p> <p>?</p> <p>Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.</p> <p>?</p> <p>Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.</p> <p>?</p> <p>The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to utilize all or part of the deferred tax asset. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will available to utilize the deferred tax asset.</p> <p>?</p>
	<p>Financial instrument:</p> <p>?</p> <p>Financial assets</p> <p>?</p> <p>Initial recognition and measurement</p> <p>The Group classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement. Financial instruments are recognized when the Group becomes a party to the contractual provisions of the instrument. Financial instruments are recognized initially at fair value plus transactions costs that are directly attributable to the acquisition or issue of the financial instrument, except for financial assets at fair value through statement of profit and loss, which are initially measured at fair value, excluding transaction costs (which is recognized in statement of profit and loss).</p> <p>?</p> <p>Subsequent Measurement</p> <p>?</p> <p>Financial Assets at amortized cost:</p>

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

?

Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

?

Financial assets at fair value through statement of profit and loss (FVTPL):

Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income (FVTOCI) are measured at fair value through profit or loss. Gain and losses on fair value of such instruments are recognised in statement of profit and loss. Interest income from these financial assets is included in other income.

?

? Impairment of financial assets: -

?

The Group assesses on a forward-looking basis the expected credit losses associated with its assets carried at amortized cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

?

o) Expected credit loss ('ECL') impairment loss allowance (or reversal) recognized during the period is recognized as income/expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

?

Financial assets measured as at amortized cost and other contractual revenue receivables - ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

?

? Financial Liabilities

?

De-recognition of financial instruments Initial recognition and measurement

All financial liabilities are recognized initially at fair value and in case of loans and borrowings and payables, net of directly attributable cost. Fees of recurring nature are directly recognized in statement profit and loss as finance cost.

?

Subsequent measurement

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

?

? Loans and borrowings :-

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in statement of profit and loss when liabilities are derecognized. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs

	<p>that are an integral part of the EIR. The EIR amortization is included as finance cost in the statement of statement of profit and loss.</p> <p>?</p> <p>?</p> <p>The Group derecognizes a financial asset when contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Group`s balance sheet when the obligation specified in the contract is discharged or cancelled or expires.</p> <p>?</p> <p>v. Offsetting of financial instruments</p> <p>?</p> <p>Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.</p> <p>?</p>
p)	<p>Critical accounting estimates and judgements</p> <p>The preparation of the Group financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accounting disclosures, and the disclosure of contingent liabilities. Estimates and judgements are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Revisions to accounting estimates are recognized in the period in which the estimate is revised.</p> <p>?</p>
q)	<p>Other Accounting Policies</p> <p>These are consistent with the generally accepted accounting practices.</p>

?

Textual information (7)

Disclosure of significant accounting policies [Text Block]

1.1.	<p>CORPORATE INFORMATION</p> <p>Panorama Studios International Limited (the 'Holding Company') was incorporated in India, under the Companies Act, 1956. The Holding Company and its subsidiaries, Panorama Studios Private Limited and Panorama Studios Distribution LLP, are within the Indian media and entertainment industry and is primarily engaged in the business of production and distribution of entertainment content. The Consolidated financial statements of the Group are for the year ended 31 March 2020 and are prepared in Indian Rupees being the functional currency.</p>
1.2.	<p>ACCOUNTING POLICIES</p>
a)	<p>Basis of Preparation of Accounts</p> <p>The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.</p> <p>The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.</p> <p>All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.</p> <p>The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.</p> <p>The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.</p>
	<p>Current versus non-current classification</p> <p>The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.</p> <p>An asset is treated as current when it is:</p> <p>Expected to be realized or intended to be sold or consumed in normal operating cycle; Expected to be realized within twelve months after the reporting period; Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period; held primarily for the purpose of trading; and Carrying current portion of non-current financial assets.</p> <p>All other assets are classified as non-current.</p>

b)

A liability is current when:

It is expected to be settled in normal operating cycle; held primarily for the purpose of trading; It is due to be settled within twelve months after the reporting period; There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period; or It includes current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

Principles of Consolidation

The financial statements of the Subsidiaries used in consolidation are drawn up to the same reporting date as of the Holding Company.

The Group's Consolidated Financial Statements have been prepared on the following basis:

The Financial Statements of the Holding Company, its subsidiaries have been consolidated in compliance with Accounting Standard 21 - 'Consolidated Financial Statement' by adding, on a line-by-line basis, the values of the like items of assets, liabilities, income and expenses. Inter-Company balances and transactions and unrealized profit and losses have been fully eliminated.

The Financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. The impact of change in accounting policies, if not material, has been ignored.

The share of profit/loss of associate company is accounted under the 'Equity Method' as defined in Accounting Standard 23 - 'Accounting for Investments in associates in consolidated financial statement', under which the share of profit/loss of associate company has been adjusted to the cost of investment. An associate is an enterprise in which the investor has significant influence and which is neither a subsidiary nor a joint venture.

The excess of the cost to the parent of its investments in a subsidiary / associate company over the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, is recognized as 'Goodwill (on consolidation)'. When the cost to the parent of its investments in a subsidiary / associate company is less than the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, the difference is treated as 'Capital Reserve (on consolidation)' in the consolidated financial statements.

c)

Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Group.

Minority interest's share of net assets of consolidated subsidiaries consists of the amount of equity attributable to minority

shareholders at the dates on which investment in subsidiary company made and further movements in their share in the equity, subsequent to the dates of investments.

On disposal of a subsidiary, the attributable amount of goodwill is included in the determination of the profit and loss on disposal.

Following is the list of entities Consolidated under the Group:

Sr. No.	Name of Subsidiaries	Subsidiary w.e.f.	% of Holding as at 31.03.2020
1	Panorama Studios Private Limited	31 March 19	53.73%
2	Panorama Distribution LLP	02 July 19	51%

Foreign currencies

Functional and presentation currency: -

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian Rupees (₹), which is the Group's functional and presentation currency.

Transactions and balances: -

d)

Transactions in foreign currencies are translated at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities in foreign currencies are translated at the prevailing rates of exchange at the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Any exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were initially recorded are recognized in the statement of profit and loss in the period in which they arise. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Fair value measurement

<p>e)</p>	<p>The Group's accounting policies and disclosures require the measurement of fair values for financial instruments. The Group has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.</p> <p>All assets and liabilities for which fair value is measured or disclosed in the Financial Statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:</p> <p>Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.</p> <p>Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.</p> <p>Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.</p>
<p>f)</p>	<p>Property, plant and equipment</p> <p>Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and arrangements arising from exchange rate variations attributable to the assets.</p> <p>Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow the entity and the cost can be measured reliably.</p> <p>Depreciation on property, plant and equipment is provided using written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.</p> <p>Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.</p>
<p>g)</p>	<p>Impairment of non-financial assets - property, plant and equipment and intangible assets:</p> <p>The Group assesses at each reporting dates as to whether there is any indication that any property, plant and equipment and intangible assets may be impaired. If any such indication exists the recoverable amount of an asset is estimated to determine the extent of impairment, if any.</p> <p>An impairment loss is recognized in the Statement of the Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.</p>

	<p>The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.</p>
h)	<p>Intangible - Film Rights (Negative Rights)</p> <p>Intangible Rights acquired by the Group are stated at cost and classified as Intangible assets. The Group amortises 5% of the cost every year on straight line basis. The above rate of amortisation can be further amended based on management estimates</p>
i)	<p>Provisions and Contingencies</p> <p>Provisions are recognized when the Group has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.</p> <p>Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.</p>
j)	<p>Revenue Recognition</p> <p>The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.</p> <p>Revenue from operation: -</p> <p>i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.</p> <p>ii) Share of overflow is recognized on accrual basis upon receipt of Statement from Licensee.</p> <p>Others: -</p> <p>iii) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.</p> <p>iv) Dividend income is recognized when the right to receive dividend is established.</p> <p>In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.</p>
	<p>Inventories</p>

k)	<p>i) Inventories of under production content (content under production or content under distribution) and content completed and not released are valued at cost. Production Cost comprises the cost of materials, cost of services, labour, borrowing costs & other expense including producer's marketing expenses and advances paid. Production cost get accumulated till the first theatrical or digital release of the content.</p> <p>The Group amortises 80% of the cost of various rights, acquired or produced by it, on first theatrical or digital release of the content. The above rate of amortisation can be further amended based on management estimates.</p> <p>The said amortisation pertaining to Domestic Theatrical Rights, International Theatrical Rights, Satellite Rights, Music Rights, Video Rights and others is made proportionately based on management estimate. In case the aforesaid rights are not exploited along with or prior to the first theatrical release, proportionate cost of the said right is carried forward to be written off as and when such right is commercially exploited. Balance 20% is amortised over the period of four years. The inventory, thus, comprises of unamortised cost of such content rights.</p> <p>The Group evaluates the realisable value and/or revenue potential of inventory on an annual basis and appropriate write down is made in cases where accelerated write down is warranted.</p> <p>The borrowing cost directly attributable to a content being produced is capitalized as part of the cost of the content. In case of general borrowings, borrowing cost eligible for capitalisation for projects is determined by applying a borrowing rate to the expenditure on that content.</p> <p>ii) The cost of acquisition of remake, dubbing & such other rights are carried at cost as inventory.</p> <p>In case of sale, any part of such acquired rights, the cost is amortised based on management estimates.</p>
l)	<p>Borrowing Cost</p> <p>Borrowing costs directly attributable to the production of content, and acquisition or construction of qualifying assets are capitalized as part of cost of production of such content and assets, respectively.</p> <p>A qualifying asset is one that necessarily takes substantial period to get ready for its intended use.</p> <p>All other borrowing costs are charged to statement of profit and loss account.</p>
m)	<p>Foreign Currency Transactions Transactions in foreign currencies are accounted at standard exchange rates. Current assets and current liabilities in foreign currencies are realigned with rates ruling on Balance Sheet date. Any gain/loss arising on realignment or realization is charged to the Profit and Loss Account. Any gain / loss arising on realignment or realization specifically attributable to a film is charged to the Profit and Loss Account in the year the sales / realization of the film is recognized.</p>
	<p>Taxation</p> <p>Taxation on profit and loss comprises current tax and deferred tax. Tax is recognized in the statement of profit and loss, except to the extent that it relates to items recognized directly in equity or other comprehensive income in which case tax impact is also recognized in equity or other comprehensive income.</p>

n)	<p>Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date along with any adjustment relating to tax payable in previous years.</p> <p>Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.</p> <p>Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.</p> <p>The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to utilize all or part of the deferred tax asset. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will available to utilize the deferred tax asset.</p>
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	<p>Financial instrument:</p> <p>Financial assets</p> <p>Initial recognition and measurement</p> <p>The Group classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement. Financial instruments are recognized when the Group becomes a party to the contractual provisions of the instrument. Financial instruments are recognized initially at fair value plus transactions costs that are directly attributable to the acquisition or issue of the financial instrument, except for financial assets at fair value through statement of profit and loss, which are initially measured at fair value, excluding transaction costs (which is recognized in statement of profit and loss).</p> <p>Subsequent Measurement</p> <p>Financial Assets at amortized cost:</p> <p>A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.</p> <p>Financial assets at fair value through other comprehensive income (FVTOCI):</p> <p>A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.</p>
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Financial assets at fair value through statement of profit and loss (FVTPL):

Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income (FVTOCI) are measured at fair value through profit or loss. Gain and losses on fair value of such instruments are recognised in statement of profit and loss. Interest income from these financial assets is included in other income.

Impairment of financial assets: -

The Group assesses on a forward-looking basis the expected credit losses associated with its assets carried at amortized cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

- o) Expected credit loss ('ECL') impairment loss allowance (or reversal) recognized during the period is recognized as income/expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

Financial assets measured as at amortized cost and other contractual revenue receivables - ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

Financial Liabilities

Initial recognition and measurement

All financial liabilities are recognized initially at fair value and in case of loans and borrowings and payables, net of directly attributable cost. Fees of recurring nature are directly recognized in statement profit and loss as finance cost.

Subsequent measurement:

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Loans and borrowings :-

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in statement of profit and loss when liabilities are derecognized. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance cost in the statement of statement of profit and loss.

De-recognition of financial instruments

The Group derecognizes a financial asset when contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Group's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

	<p>v. Offsetting of financial instruments</p> <p>Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.</p>
p)	<p>Critical accounting estimates and judgements</p> <p>The preparation of the Group financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accounting disclosures, and the disclosure of contingent liabilities. Estimates and judgements are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Revisions to accounting estimates are recognized in the period in which the estimate is revised.</p>
q)	<p>Other Accounting Policies</p> <p>These are consistent with the generally accepted accounting practices.</p>

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

Unless otherwise specified, all monetary values are in INR

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	NA	NA	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	NA	NA	10years, 9.50%	10years, 9.50%
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	10years, 9.50%	10years, 9.50%	8 years, 11.88%	8 years, 11.88%
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	8 years, 11.88%	8 years, 11.88%	8 years, 11.88%	8 years, 11.88%
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	8 years, 11.88%	8 years, 11.88%	5 years , 19%	5 years , 19%
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	5 years , 19%	5 years , 19%	3 years, 31.67%	3 years, 31.67%
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	Owned assets [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	3 years, 31.67%	3 years, 31.67%	A S P E R SCHEDULE II	A S P E R SCHEDULE II
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	A S P E R SCHEDULE II	A S P E R SCHEDULE II
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	41,63,452	1,83,744		41,63,452
Acquisitions through business combinations, property, plant and equipment	18,46,018	0		18,46,018
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7,36,807	-7,26,973		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-7,36,807	-7,26,973		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-33,28,393	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-33,28,393	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	19,44,270	-5,43,229		60,09,470
Property, plant and equipment at end of period	35,30,398	15,86,128	21,29,357	92,63,647

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,83,744			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			7,36,807	7,26,973
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			7,36,807	7,26,973
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		33,28,393	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		33,28,393	0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	1,83,744		40,65,200	7,26,973
Property, plant and equipment at end of period	32,54,177	30,70,433	57,33,249	16,68,049

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		14,58,034	5,650	
Acquisitions through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-3,79,955	-4,36,348	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-3,79,955	-4,36,348	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-8,85,367	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-8,85,367	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		1,92,712	-4,30,698	
Property, plant and equipment at end of period	9,41,076	14,39,259	12,46,547	16,77,245

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	14,58,034	5,650		
Acquisitions through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3,79,955
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				3,79,955
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		8,85,367
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		8,85,367
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	14,58,034	5,650		12,65,322
Property, plant and equipment at end of period	38,23,946	23,65,912	23,60,262	23,84,687

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			14,58,034	5,650
Acquisitions through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4,36,348		-3,79,955	-4,36,348
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	4,36,348		-3,79,955	-4,36,348
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		-8,85,367	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-8,85,367	0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	4,36,348		1,92,712	-4,30,698
Property, plant and equipment at end of period	11,19,365	6,83,017	14,39,259	12,46,547

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		14,58,034	5,650	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		14,58,034	5,650	
Property, plant and equipment at end of period	16,77,245	38,23,946	23,65,912	23,60,262

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Vehicles [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3,79,955	4,36,348		-14,559
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	3,79,955	4,36,348		-14,559
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	8,85,367	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	8,85,367	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	12,65,322	4,36,348		-14,559
Property, plant and equipment at end of period	23,84,687	11,19,365	6,83,017	41,681

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-19,717			
Total Depreciation property plant and equipment	-19,717			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-19,717		0	0
Property, plant and equipment at end of period	56,240	75,957	85,000	85,000

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2019		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		14,559	19,717	
Total Depreciation property plant and equipment		14,559	19,717	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		14,559	19,717	
Property, plant and equipment at end of period	85,000	43,319	28,760	9,043

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-14,559	-19,717		
Total Depreciation property plant and equipment	-14,559	-19,717		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-14,559	-19,717		0
Property, plant and equipment at end of period	41,681	56,240	75,957	85,000

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			14,559	19,717
Total Depreciation property plant and equipment			14,559	19,717
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		14,559	19,717
Property, plant and equipment at end of period	85,000	85,000	43,319	28,760

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

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-14,559	-19,717	
Total Depreciation property plant and equipment		-14,559	-19,717	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-14,559	-19,717	
Property, plant and equipment at end of period	9,043	41,681	56,240	75,957

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

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				14,559
Total Depreciation property plant and equipment				14,559
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		14,559
Property, plant and equipment at end of period	85,000	85,000	85,000	43,319

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

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	19,717		-14,559	-19,717
Total Depreciation property plant and equipment	19,717		-14,559	-19,717
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	19,717		-14,559	-19,717
Property, plant and equipment at end of period	28,760	9,043	41,681	56,240

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

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	75,957	85,000	85,000	85,000

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

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				17,200
Acquisitions through business combinations, property, plant and equipment				2,32,459
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	14,559	19,717		-57,838
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment	14,559	19,717		-57,838
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		-1,54,949
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		-1,54,949
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	14,559	19,717		36,872
Property, plant and equipment at end of period	43,319	28,760	9,043	1,36,433

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

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		17,200	0
Acquisitions through business combinations, property, plant and equipment	0		2,32,459	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-82,040			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-82,040			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-82,040		2,49,659	0
Property, plant and equipment at end of period	99,561	1,81,601	5,56,968	3,07,309

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

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]				
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Depreciation, property, plant and equipment [Abstract]				
	Depreciation recognised in profit or loss		57,838	82,040	
	Depreciation recognised as part of cost of other assets		0	0	
	Total Depreciation property plant and equipment		57,838	82,040	
	Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
	Increase (decrease) through other changes, property, plant and equipment		1,54,949	0	
	Total increase (decrease) through transfers and other changes, property, plant and equipment		1,54,949	0	
	Disposals and retirements, property, plant and equipment [Abstract]				
	Retirements, property, plant and equipment		0	0	
	Total disposals and retirements, property, plant and equipment		0	0	
	Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
	Total increase (decrease) in property, plant and equipment		2,12,787	82,040	
	Property, plant and equipment at end of period	3,07,309	4,20,535	2,07,748	1,25,708

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

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	17,200	0		17,200
Acquisitions through business combinations, property, plant and equipment	2,32,459	0		2,32,459
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-57,838	-82,040		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-57,838	-82,040		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-1,54,949	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-1,54,949	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	36,872	-82,040		2,49,659
Property, plant and equipment at end of period	1,36,433	99,561	1,81,601	5,56,968

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

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Office equipment [Member]			
	Owned assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			57,838	82,040
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			57,838	82,040
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		1,54,949	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		1,54,949	0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		2,12,787	82,040
Property, plant and equipment at end of period	3,07,309	3,07,309	4,20,535	2,07,748

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

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		26,88,218	1,78,094	
Acquisitions through business combinations, property, plant and equipment		13,559	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2,76,335	-1,88,868	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-2,76,335	-1,88,868	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-22,88,077	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-22,88,077	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		1,37,365	-10,774	
Property, plant and equipment at end of period	1,25,708	3,21,145	1,83,780	1,94,554

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

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
	Gross carrying amount [Member]			
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	26,88,218	1,78,094		
Acquisitions through business combinations, property, plant and equipment	13,559	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2,76,335
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				2,76,335
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		22,88,077
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		22,88,077
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	27,01,777	1,78,094		25,64,412
Property, plant and equipment at end of period	31,97,733	4,95,956	3,17,862	28,76,588

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

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			26,88,218	1,78,094
Acquisitions through business combinations, property, plant and equipment			13,559	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,88,868		-2,76,335	-1,88,868
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	1,88,868		-2,76,335	-1,88,868
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		-22,88,077	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-22,88,077	0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	1,88,868		1,37,365	-10,774
Property, plant and equipment at end of period	3,12,176	1,23,308	3,21,145	1,83,780

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

..(24)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		26,88,218	1,78,094	
Acquisitions through business combinations, property, plant and equipment		13,559	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		27,01,777	1,78,094	
Property, plant and equipment at end of period	1,94,554	31,97,733	4,95,956	3,17,862

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

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Other property, plant and equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				16,00,000
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2,76,335	1,88,868		-8,120
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	2,76,335	1,88,868		-8,120
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	22,88,077	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	22,88,077	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	25,64,412	1,88,868		15,91,880
Property, plant and equipment at end of period	28,76,588	3,12,176	1,23,308	15,91,880

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

..(26)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	16,00,000		16,00,000	16,00,000
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		8,120	-8,120	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		8,120	-8,120	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	0	0
Total increase (decrease) in property, plant and equipment	16,00,000	8,120	15,91,880	16,00,000
Property, plant and equipment at end of period	16,00,000	8,120	15,91,880	16,00,000

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

..(27)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		CINEMATOGRAPHIC FILM EQUIPMENTS	CINEMATOGRAPHIC FILM EQUIPMENTS	CINEMATOGRAPHIC FILM EQUIPMENTS
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		16,00,000	16,00,000	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	8,120	-8,120		8,120
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	8,120	-8,120		8,120
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment	0	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	0	0
Total increase (decrease) in property, plant and equipment	8,120	15,91,880	16,00,000	8,120
Property, plant and equipment at end of period	8,120	15,91,880	16,00,000	8,120

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

..(28)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	CINEMATOGRAPHIC FILM EQUIPMENTS	CINEMATOGRAPHIC FILM EQUIPMENTS	CINEMATOGRAPHIC FILM EQUIPMENTS
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Additions other than through business combinations, property, plant and equipment	0	0	
Acquisitions through business combinations, property, plant and equipment	16,00,000	16,00,000	
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	-8,120		8,120
Depreciation recognised as part of cost of other assets	0		0
Total Depreciation property plant and equipment	-8,120		8,120
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through other changes, property, plant and equipment	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]			
Retirements, property, plant and equipment	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	0
Total increase (decrease) in property, plant and equipment	15,91,880	16,00,000	8,120
Property, plant and equipment at end of period	15,91,880	16,00,000	8,120

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in INR

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

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2021	31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

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]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Amortisation other intangible assets	-1,30,75,000	-1,30,75,000		
Revaluation increase (decrease), other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-1,30,75,000	-1,30,75,000		0
Other intangible assets at end of period	23,31,74,863	24,62,49,863	25,93,24,863	26,15,00,000

Disclosure of detailed information about other intangible assets [Table]

..(2)

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]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Amortisation other intangible assets			1,30,75,000	1,30,75,000
Revaluation increase (decrease), other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		1,30,75,000	1,30,75,000
Other intangible assets at end of period	26,15,00,000	26,15,00,000	2,83,25,137	1,52,50,137

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Copyrights, patents and other operating rights [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Amortisation other intangible assets		-1,30,75,000	-1,30,75,000	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-1,30,75,000	-1,30,75,000	
Other intangible assets at end of period	21,75,137	23,31,74,863	24,62,49,863	25,93,24,863

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [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]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Amortisation other intangible assets				1,30,75,000
Revaluation increase (decrease), other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		1,30,75,000
Other intangible assets at end of period	26,15,00,000	26,15,00,000	26,15,00,000	2,83,25,137

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Amortisation other intangible assets	1,30,75,000		-1,30,75,000	-1,30,75,000
Revaluation increase (decrease), other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1,30,75,000		-1,30,75,000	-1,30,75,000
Other intangible assets at end of period	1,52,50,137	21,75,137	23,31,74,863	24,62,49,863

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	25,93,24,863	26,15,00,000	26,15,00,000	26,15,00,000

Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			Other intellectual property rights [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	1,30,75,000	1,30,75,000		-1,30,75,000
Revaluation increase (decrease), other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	1,30,75,000	1,30,75,000		-1,30,75,000
Other intangible assets at end of period	2,83,25,137	1,52,50,137	21,75,137	23,31,74,863

Disclosure of detailed information about other intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Amortisation other intangible assets	-1,30,75,000			
Revaluation increase (decrease), other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-1,30,75,000		0	0
Other intangible assets at end of period	24,62,49,863	25,93,24,863	26,15,00,000	26,15,00,000

Disclosure of detailed information about other intangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [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]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		1,30,75,000	1,30,75,000	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		1,30,75,000	1,30,75,000	
Other intangible assets at end of period	26,15,00,000	2,83,25,137	1,52,50,137	21,75,137

Disclosure of detailed information about other intangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Amortisation other intangible assets	-1,30,75,000	-1,30,75,000		
Revaluation increase (decrease), other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-1,30,75,000	-1,30,75,000		0
Other intangible assets at end of period	23,31,74,863	24,62,49,863	25,93,24,863	26,15,00,000

Disclosure of detailed information about other intangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
	Internally generated intangible assets [Member]			
	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Amortisation other intangible assets			1,30,75,000	1,30,75,000
Revaluation increase (decrease), other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		1,30,75,000	1,30,75,000
Other intangible assets at end of period	26,15,00,000	26,15,00,000	2,83,25,137	1,52,50,137

Disclosure of detailed information about other intangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	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	21,75,137

Disclosure of additional 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]		Copyrights, patents and other operating rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	NA	NA	written down value method	written down value method
Useful lives or amortisation rates, other intangible assets	NA	NA	As per Companies Act, 2013	As per Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	written down value method	written down value method	written down value method	written down value method
Useful lives or amortisation rates, other intangible assets	As per Companies Act, 2013	As per Companies Act, 2013	As per Companies Act, 2013	As per Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	written down value method	written down value method
Useful lives or amortisation rates, other intangible assets	As per Companies Act, 2013	As per Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	114,98,42,556	8,89,400	114,98,42,556	8,89,400
Financial assets, at fair value	0	8,89,400	0	8,89,400
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	Investment, others, trade receivable, cash and cash equivalent, loans, and others	Shares of Nirmal Ujjwal Co-Op Soc Ltd:881900 and Capital with NY Cinemas LLP:7500	Investment, others, trade receivable, cash and cash equivalent, loans, and others	Shares of Nirmal Ujjwal Co-Op Soc Ltd:881900 and Capital with NY Cinemas LLP:7500

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Equity investments [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	114,98,42,556	8,89,400	114,98,42,556	8,89,400
Financial assets, at fair value	0	8,89,400	0	8,89,400
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	Investment, others, trade receivable, cash and cash equivalent, loans, and others	Shares of Nirmal Ujjwal Co-Op Soc Ltd:881900 and Capital with NY Cinemas LLP:7500	Investment, others, trade receivable, cash and cash equivalent, loans, and others	Shares of Nirmal Ujjwal Co-Op Soc Ltd:881900 and Capital with NY Cinemas LLP:7500

Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial liabilities [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	141,37,68,604	81,20,13,743	141,37,68,604	81,20,13,743
Financial liabilities, at fair value	0	81,20,13,743	0	81,20,13,743

[400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Investment1		Investment2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	8,76,000	8,81,900	7,500	7,500
Name of body corporate in whom investment has been made	Shares of Nirmal Ujjwal Co-Op Soc Ltd	Shares of Nirmal Ujjwal Co-Op Soc Ltd	Capital with NY Cinemas LLP	Capital with NY Cinemas LLP
Number of shares of non-current investment made in body corporate	[shares] 88,190	[shares] 88,190	[shares] 7,500	[shares] 7,500

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (8) [See below]	Textual information (9) [See below]
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	8,83,500	8,89,400
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (8)

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

5. INVESTMENTS					
Non-current investments					
Investment carried at fair value through					
profit & loss account					
Equity instruments (Unquoted, fully paid up)					
Shares of Nirmal Ujjwal Co-Op Soc Ltd				876,000	881,900
Investment in LLP (Unquoted)					
Capital with NY Cinemas LLP				7,500	7,500
				883,500	889,400

Textual information (9)

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

5. INVESTMENTS					
Non-current investments					
Investment carried at fair value through					
profit & loss account					
Equity instruments (Unquoted, fully paid up)					
Shares of Nirmal Ujjwal Co-Op Soc Ltd				881,900	881,900
Investment in LLP (Unquoted)					
Capital with NY Cinemas LLP				7,500	NIL
				889,400	881,900

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	5,29,28,237	-9,71,69,921
Net cash flows from (used in) operating activities	5,29,28,237	-9,71,69,921
Net cash flows from (used in) investing activities, continuing operations	-16,73,002	3,04,645
Net cash flows from (used in) investing activities	-16,73,002	3,04,645
Net cash flows from (used in) financing activities, continuing operations	-3,46,87,383	9,49,87,286
Net cash flows from (used in) financing activities	-3,46,87,383	9,49,87,286

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 1,60,00,000	[shares] 1,60,00,000		[shares] 1,60,00,000
Value of shares authorised	16,00,00,000	16,00,00,000		16,00,00,000
Number of shares issued	[shares] 75,76,750	[shares] 75,76,750		[shares] 75,76,750
Value of shares issued	7,57,67,500	7,57,67,500		7,57,67,500
Number of shares subscribed and fully paid	[shares] 75,76,750	[shares] 75,76,750		[shares] 75,76,750
Value of shares subscribed and fully paid	7,57,67,500	7,57,67,500		7,57,67,500
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] 75,76,750	[shares] 75,76,750		[shares] 75,76,750
Total value of shares subscribed	7,57,67,500	7,57,67,500		7,57,67,500
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 75,76,750	[shares] 75,76,750		[shares] 75,76,750
Value of shares called	7,57,67,500	7,57,67,500		7,57,67,500
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	7,57,67,500	7,57,67,500		7,57,67,500
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 21,26,750		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0

Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 21,26,750		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 21,26,750		[shares] 0
Number of shares outstanding at end of period	[shares] 75,76,750	[shares] 75,76,750	[shares] 54,50,000	[shares] 75,76,750
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	2,12,67,500		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	2,12,67,500		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	2,12,67,500		0
Equity share capital at end of period	7,57,67,500	7,57,67,500	5,45,00,000	7,57,67,500
Rights preferences and restrictions attaching to class of share capital				0
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] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0

Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0
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]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 1,60,00,000	
Value of shares authorised	16,00,00,000	
Number of shares issued	[shares] 75,76,750	
Value of shares issued	7,57,67,500	
Number of shares subscribed and fully paid	[shares] 75,76,750	
Value of shares subscribed and fully paid	7,57,67,500	
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] 75,76,750	
Total value of shares subscribed	7,57,67,500	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 75,76,750	
Value of shares called	7,57,67,500	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	7,57,67,500	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 21,26,750	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 21,26,750	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 21,26,750	
Number of shares outstanding at end of period	[shares] 75,76,750	[shares] 54,50,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	2,12,67,500	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	2,12,67,500	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	2,12,67,500	
Equity share capital at end of period	7,57,67,500	5,45,00,000
Rights preferences and restrictions attaching to class of share capital	0	
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] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Original paid-up value of forfeited shares	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Type of share	Equity	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity	Equity	Equity	Equity
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	Equity
Name of shareholder			Kumar Mangat Pathak	Kumar Mangat Pathak
Permanent account number of shareholder			AACPP1107H	AACPP1107H
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 28,17,929	[shares] 28,17,929
Percentage of shareholding in company			37.00%	37.00%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		
	Shareholder 2 [Member]		Shareholder 3 [Member]
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Type of share	Equity	Equity	Equity
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
Name of shareholder	Abhishek Pathak	Abhishek Pathak	INTELLECT STOCK BROKING LIMITED
CIN of shareholder			U67120WB2005PLC106891
Permanent account number of shareholder	ANKPP6545Q	ANKPP6545Q	
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 21,46,250	[shares] 21,46,250	[shares] 4,07,593
Percentage of shareholding in company	28.00%	28.00%	5.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of shareholders of company	375	347
Number of allottees in case of preferential allotment	0	30
Whether reduction in capital done during year	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2021		31/03/2020	
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,07,14,575	1,93,33,435	2,07,14,575	1,93,33,435

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2021		31/03/2020	
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	-1,77,48,998	-1,29,40,130	-1,77,48,998	-1,29,40,130

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Intercorporate borrowings [Member]		Loans and advances from related parties [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2021		31/03/2020	
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	20,21,25,317	13,52,00,739	1,47,79,783	6,82,45,905

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans and advances from others [Member]		Other loans and advances [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2021		31/03/2020	
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,47,79,783	6,82,45,905	1,89,61,103	4,12,39,329

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
	Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2021	31/03/2020
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	1,89,61,103	4,12,39,329

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Unused tax credits [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Deferred tax relating to items credited (charged) directly to equity	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	16,05,859	84,952	
Deferred tax liabilities	5,16,55,101	2,43,26,663	
Net deferred tax liability (assets)	5,00,49,242	2,42,41,711	-8,63,306
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax assets	16,05,859	84,952	
Net deferred tax liabilities	5,16,55,101	2,43,26,663	
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income)			
Deferred tax expense (income) recognised in profit or loss	2,58,07,531	2,51,05,017	
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	2,58,07,531	2,51,05,017	
Deferred tax relating to items credited (charged) directly to equity	0	0	
Aggregated income tax relating to components of other comprehensive income	0	0	
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0	
Total increase (decrease) in deferred tax liability (assets)	2,58,07,531	2,51,05,017	
Deferred tax liability (assets) at end of period	5,00,49,242	2,42,41,711	-8,63,306
Description of other temporary differences	0	0	

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	3,15,730	6,80,865
Adjustments for current tax of prior periods	1,32,311	-16,67,337
Total current tax expense (income) and adjustments for current tax of prior periods	4,48,041	-9,86,472
Deferred tax expense (income) relating to origination and reversal of temporary differences	2,57,74,900	2,52,36,074
Total tax expense (income)	2,62,22,941	2,42,49,602
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Income tax relating to components of other comprehensive income [Abstract]		
Others income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	3,15,730	6,80,865
Other tax effects for reconciliation between accounting profit and tax expense (income)	2,59,07,211	2,35,68,737
Total tax expense (income)	2,62,22,941	2,42,49,602

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

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision other employee related liabilities	17,73,794	19,18,297	6,71,555	86,420
Total provisions for employee benefits	17,73,794	19,18,297	6,71,555	86,420
Provision for corporate tax [Abstract]				
Provision for other tax			12,68,902	12,27,318
Total provision for corporate tax			12,68,902	12,27,318
CSR expenditure provision	0	0	0	0
Provision for abandonment cost			0	(A) 119,07,40,979
Other provisions			(B) 6,33,28,295	
Total provisions	17,73,794	19,18,297	6,52,68,752	119,20,54,717

Footnotes

(A) Provision for Expenses

(B) provisions for expenses + other provisions

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	92,77,44,764	13,63,25,728	(A) 92,77,44,764	(B) 13,63,25,728
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	92,77,44,764	13,63,25,728	92,77,44,764	13,63,25,728
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Footnotes

(A) 7. TRADE RECEIVABLES (Unsecured, considered good) Outstanding more than 6 months 790659645 Others 137085119

(B) 7. TRADE RECEIVABLES (Unsecured, considered good) Outstanding more than 6 months 86181576 Others 50144152

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	A		B
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]			
Other current financial assets [Abstract]			
Other current financial assets others	5,53,44,357	3,69,92,500	56,32,599
Other current financial assets others [Abstract]			
Other current financial assets others [Line items]			
Description other current financial assets others	Balances with LLP	Balances with LLP	BALANCE OF PARTNERS CURRENT ACC
Other current financial assets others	5,53,44,357	3,69,92,500	56,32,599

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	One		Two	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	70,76,986	3,06,74,392	27,50,631	118,12,66,729
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	other	other	Revenue earned but not billed	Revenue earned but not billed
Other current assets, others	70,76,986	3,06,74,392	27,50,631	118,12,66,729

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans given other related parties [Member]		Other loans, others [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	1,24,29,000	14,13,500	12,27,47,767	9,57,57,710
Allowance for bad and doubtful loans	0	0	0	0
Total loans	1,24,29,000	14,13,500	12,27,47,767	9,57,57,710
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	Two		four	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	3,26,16,112	3,50,64,263	84,95,050	36,05,002
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory dues payable	Statutory dues payable	Other current liabilities	Other current liabilities
Other current liabilities, others	3,26,16,112	3,50,64,263	84,95,050	36,05,002

Other current liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	one		three	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1,77,48,998	1,29,40,130	34,54,63,014	42,68,22,043
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Current maturities of long term borrowing	Current maturities of long term borrowing	Trade advances	Trade advances
Other current liabilities, others	1,77,48,998	1,29,40,130	34,54,63,014	42,68,22,043

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Work-in-progress [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	61,88,55,098	76,42,89,960	61,88,55,098	76,42,89,960
Mode of valuation	actual amount spent	actual amount spent	actual amount spent	actual amount spent

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	A	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	46,70,000	46,25,000
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	other Financial Asset DEPOSIT	other Financial Asset
Other non-current financial assets, others	46,70,000	46,25,000

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	A		B	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	1,09,11,528	13,92,386	2,47,48,733	4,73,58,619
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Interest due but not paid	Interest due but not paid	Security Deposit	Security Deposit
Other current financial liabilities, others	1,09,11,528	13,92,386	2,47,48,733	4,73,58,619

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	C	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	22,58,355	25,15,175
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Balance of partners current account	Balance of partners current account
Other current financial liabilities, others	22,58,355	25,15,175

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Other advances, others [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	6,45,73,863	7,13,63,398
Nature of other advance	Advances recoverable in cash or kind or for value to be recd: and Advances for film rights	Advances recoverable in cash or kind or for value to be recd: and Advances for film rights
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	46,70,000	46,25,000
Advances, non-current	0	0
Total other non-current assets	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	1,86,32,632	19,61,747
Total balance with banks	1,86,32,632	19,61,747
Cash on hand	16,66,378	17,69,411
Total cash and cash equivalents	2,02,99,010	37,31,158
Total cash and bank balances	2,02,99,010	37,31,158
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Security deposits	91,560	57,91,560
Total other current financial assets	6,10,68,516	4,27,84,060
Advances, current	(A) 6,45,73,863	(B) 7,13,63,398
Total other current assets	7,44,01,480	128,33,04,519
Nature of other provisions	provision for expenses	Provisions for expenses
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
Total other current financial liabilities	3,79,18,616	5,12,66,180
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total other current liabilities	40,43,23,174	47,84,31,438

Footnotes

(A) ADVANCES RECOVERABLE IN CASH OR KIND 55073863 + ADVANCES FOR FILM RIGHTS 9500000

(B) Advances recoverable in cash or kind or for value to be recd: 60600579 Advances for film rights :10762819

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	0	0	
Guarantees	0	0	
Other money for which company is contingently liable	0	0	
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0	
Uncalled liability on shares and other investments partly paid	0	0	
Other commitments	0	0	
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
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	29,47,73,473	21,12,88,363	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	0	0	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	Textual information (10) [See below]	Textual information (11) [See below]

Textual information (10)

Disclosure of revenue [Text Block]

Revenue Recognition

The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.

?

Revenue from operation

i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.

?

ii) Share of overflow is recognized on accrual basis upon receipt of Statement from Licensee.

?

iii) Realisation from film distribution is recognized on accrual basis subject to receipt of Daily Collection Reports (DCR) and / or business statements.

?

iv) Other operational incomes are recognized on accrual basis as per terms of the respective contracts.

?

Others

v) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

?

vi) Dividend income is recognized when the right to receive dividend is established.

?

In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.

?

Textual information (11)

Disclosure of revenue [Text Block]

Revenue Recognition

The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.

Revenue from operation: -

i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.

ii) Share of overflow is recognized on accrual basis upon receipt of Statement from Licensee.

Others: -

iii) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

iv) Dividend income is recognized when the right to receive dividend is established.

In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

Disclosure of net defined benefit liability (assets) [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	A		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Gratuity	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	4,62,512	3,04,414	
Interest expense (income), net defined benefit liability (assets)	1,22,184	83,810	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	(A) 97,732	(B) -2,74,849	
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	46,332	-2,36,445	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	1,44,064	-5,11,294	
Total increase (decrease) in net defined benefit liability (assets)	4,40,632	8,99,518	
Net defined benefit liability (assets) at end of period	24,45,349	20,04,717	11,05,199

(A) Actuarial (Gains)/Losses on Obligations - Due to Experience Adjustment

(B) Actuarial (Gains)/Losses on Obligations - Due to Experience Adjustment

Disclosure of defined benefit plans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	A	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	24,45,349	20,04,717
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	-24,45,349	-20,04,717
Actuarial assumption of discount rates	7.00%	7.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	Textual information (12) [See below]	Textual information (13) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (12)

Disclosure of employee benefits [Text Block]

43. EMPLOYEE BENEFIT		
Defined Contribution Plans		
The Group does not have, nor does it require under any statute to have, any short / long term Defined Contribution Plan for Employees.		
Defined Benefit Plan (Unfunded)		
A general description of the Employees Benefit Plan:		
The Group has an obligation towards gratuity, a unfunded benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement/death while in employment or on termination of the employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service.		
Gratuity Disclosure Statement as Per Indian Accounting Standard 19 (Ind AS 19) For the year 01-04-2020 to 31-03-2021		
	Current Year	Previous Year
Assumptions		
Expected Return on Plan Assets	N.A.	N.A.
Rate of Discounting		
-- Panorama Studios Private Limited	6.33%	6.04%
-- Panorama Studios Distribution LLP	6.57%	6.59%
Rate of Salary Increase	8.00%	8.00%
Rate of Employee Turnover	For Service Less than 4 years : 20.00% p.a. and For Service 5 years and above : 5.00% p.a.	For Service Less than 4 years : 20.00% p.a. and For Service 5 years and above : 5.00% p.a.

	Indian Assured Lives Mortality (2006-08)	Indian Assured Lives Mortality (2006-08)
Mortality Rate During Employment		
Mortality Rate After Employment	N.A.	N.A.
Table Showing Change in the Present Value of Defined Benefit Obligation		
Present Value of Benefit Obligation at the Beginning of the year	2,004,717	1,105,199
Interest Cost	122,184	83,810
Current Service Cost	462,512	304,414
Past Service Cost - Incurred During the year	-	-
Liability Transferred In/ Acquisitions	-	-
(Liability Transferred Out/ Divestments)	-	-
(Gains)/ Losses on Curtailment	-	-
(Liabilities Extinguished on Settlement)	-	-
(Benefit Paid Directly by the Employer)	-	-
(Benefit Paid From the Fund)	-	-
The Effect Of Changes in Foreign Exchange Rates	-	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	-	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	(46,332)	236,445
Actuarial (Gains)/Losses on Obligations - Due to Experience Adjustment	(97,732)	274,849
Present Value of Benefit Obligation at the End of the year	2,445,349	2,004,717
PANORAMA STUDIOS INTERNATIONAL LIMITED		
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021		
43. EMPLOYEE BENEFIT (Contd.)		
Table Showing Change in the Fair Value of Plan Assets		
Fair Value of Plan Assets at the Beginning of the year	-	-
Interest Income	-	-

Contributions by the Employer	-	-
Expected Contributions by the Employees	-	-
Assets Transferred In/Acquisitions	-	-
(Assets Transferred Out/ Divestments)	-	-
(Benefit Paid from the Fund)	-	-
(Assets Distributed on Settlements)	-	-
(Expenses and Tax for managing the Benefit Obligations- paid from the fund)	-	-
Effects of Asset Ceiling	-	-
The Effect Of Changes In Foreign Exchange Rates	-	-
Return on Plan Assets, Excluding Interest Income	-	-
Fair Value of Plan Assets at the End of the year	-	-
Actual Return on Plan Assets		
Interest Income	-	-
Return on Plan Assets, Excluding Interest Income	-	-
Actual Return on Plan Assets	-	-
Net Interest Cost for Current Period		
Present Value of Benefit Obligation at the Beginning	2,004,717	1,105,199
(Fair Value of Plan Assets at the Beginning)	-	-
Net Liability/(Asset) at the Beginning	2,004,717	1,105,199
Interest Cost	122,184	83,810
(Interest Income)	-	-
Net Interest Cost for Current year	122,184	83,810
Expenses Recognized in the Statement of Profit or Loss for Current Year		
Current Service Cost	462,512	304,414
Net Interest Cost	122,184	83,810
Past Service Cost - Recognized	-	-
(Gains)/Losses on Curtailments And Settlements	-	-
Expenses Recognized in the Statement of Profit or Loss	584,696	388,224

Expenses Recognized in the Statement of Other Comprehensive Income for Current Year		
Actuarial (Gains)/Losses on Obligation For the Period	(144,064)	511,294
Return on Plan Assets, Excluding Interest Income	-	-
Subtotal	(144,064)	511,294
Expenses Recognized in Other Comprehensive Income	(144,064)	511,294
Amount Recognized in the Balance Sheet		
(Present Value of Benefit Obligation at the end of the Year)	(2,445,349)	(2,004,717)
Fair Value of Plan Assets at the end of the Year	-	-
Funded Status (Surplus/ (Deficit))	(2,445,349)	(2,004,717)
Net (Liability)/Asset Recognized in the Balance Sheet	(2,445,349)	(2,004,717)
PANORAMA STUDIOS INTERNATIONAL LIMITED		
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021		
43. EMPLOYEE BENEFIT (Contd.)		
Date of Valuation	31 March 2021	31 March 2020
Defined Benefit Obligation	2,445,349	2,004,717
Funding Status	Unfunded	Unfunded
Fund Balance	N.A.	N.A.
Current Liability	671,555	86,420
Non - Current Liability	1,773,794	1,918,297
Balance Sheet Reconciliation		
Opening Net Liability	2,004,717	1,105,199
Expense Recognized in Statement of Profit or Loss	584,696	388,224
Expense Recognized in Other Comprehensive Income	(144,064)	511,294
Net Liability/(Asset) Transfer In	-	-
Net (Liability)/Asset Transfer Out	-	-
(Benefit Paid Directly by the Employer)	-	-

(Employer`s Contribution)	-	-
Net Liability/(Asset) Recognized in the Balance Sheet	2,445,349	2,004,717
Category of Assets		
Government of India Assets	-	-
State Government Securities	-	-
Special Deposits Scheme	-	-
Corporate Bonds	-	-
Cash And Cash Equivalents	-	-
Insurance fund	-	-
Other	-	-
Total	-	-
Maturity Analysis of the Benefit Payments: From the Employer		
Projected Benefits Payable in Future Years From the Date of Reporting		
1st Following Year	671,555	86,420
2nd Following Year	67,435	584,638
3rd Following Year	86,269	58,550
4th Following Year	95,034	68,823
5th Following Year	108,912	74,398
Sum of Years 6 To 10	558,235	408,817
Sum of Years 11 and above	3,276,503	2,823,935
Other Details		
No of Active Members	33	36
Per Month Salary For Active Members	983,142	967,042
Weighted Average Duration of Defined Benefit Obligation	-	
-- Panorama Studios Private Limited	10	12
-- Panorama Studios Distribution LLP	12	14
Average Expected Future Service	-	-
-- Panorama Studios Private Limited	9	9
-- Panorama Studios Distribution LLP	8	7
Defined Benefit Obligation (DBO)	2,445,349	2,004,717
DBO Non Vested Employees	479,163	239,000

DBO Vested Employees	1,966,186	1,765,717
Expected Contribution For Next Year (12 Months)	-	-
PANORAMA STUDIOS INTERNATIONAL LIMITED		
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021		
43. EMPLOYEE BENEFIT (Contd.)		
Sensitivity Analysis		
Defined Benefit Obligation on Current Assumptions	2,445,349	2,004,717
		-
Delta Effect of +1% Change in Rate of Discounting	(192,120)	(170,246)
Delta Effect of -1% Change in Rate of Discounting	220,876	198,918
Delta Effect of +1% Change in Rate of Salary Increase	167,489	146,836
Delta Effect of -1% Change in Rate of Salary Increase	(151,769)	(133,139)
Delta Effect of +1% Change in Rate of Employee Turnover	(16,365)	(18,604)
Delta Effect of -1% Change in Rate of Employee Turnover	15,206	18,534
The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.		
The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.		
Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the defined benefit obligation as recognised in the balance sheet.		
There is no change in the methods and assumptions used in preparing the sensitivity analysis from previous year.		
Notes		
Actuarial Gains/ Losses are accounted for immediately in the Other Comprehensive Income.		



Textual information (13)

Disclosure of employee benefits [Text Block]

41. EMPLOYEE BENEFIT		
Defined Contribution Plans		
The Group does not have, nor does it require under any statute to have, any short / long term Defined Contribution Plan for Employees.		
Defined Benefit Plan (Unfunded)		
A general description of the Employees Benefit Plan:		
The Group has an obligation towards gratuity, a unfunded benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement/death while in employment or on termination of the employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service.		
Gratuity Disclosure Statement as Per Indian Accounting Standard 19 (Ind AS 19) For the year 01-04-2019 to 31-03-2020		
	Current Year	Previous Year
Assumptions		
Expected Return on Plan Assets	N.A.	N.A.
Rate of Discounting		
-- Panorama Studios Private Limited	6.04%	7.59%
-- Panorama Studios Distribution LLP	6.59%	7.48%
Rate of Salary Increase	8.00%	8.00%
Rate of Employee Turnover	For Service Less than 4 years : 20.00% p.a. and For Service 5 years and above : 5.00% p.a.	For Service Less than 4 years : 20.00% p.a. and For Service 5 years and above : 5.00% p.a.
Mortality Rate During Employment	Indian Assured Lives Mortality (2006-08)	Indian Assured Lives Mortality (2006-08)
Mortality Rate After Employment	N.A.	N.A.
Table Showing Change in the Present Value of Defined Benefit Obligation		
Present Value of Benefit Obligation at the Beginning of the year	1,105,199	-
Interest Cost	83,810	-
Current Service Cost	304,414	1,105,199

Past Service Cost - Incurred During the year	-	-
Liability Transferred In/ Acquisitions	-	-
(Liability Transferred Out/ Divestments)	-	-
(Gains)/ Losses on Curtailment	-	-
(Liabilities Extinguished on Settlement)	-	-
(Benefit Paid Directly by the Employer)	-	-
(Benefit Paid From the Fund)	-	-
The Effect Of Changes in Foreign Exchange Rates	-	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	-	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	236,445	-
Actuarial (Gains)/Losses on Obligations - Due to Experience Adjustment	274,849	-
Present Value of Benefit Obligation at the End of the year	2,004,717	1,105,199
41. EMPLOYEE BENEFIT (Contd.)		
Table Showing Change in the Fair Value of Plan Assets		
Fair Value of Plan Assets at the Beginning of the year	-	-
Interest Income	-	-
Contributions by the Employer	-	-
Expected Contributions by the Employees	-	-
Assets Transferred In/Acquisitions	-	-
(Assets Transferred Out/ Divestments)	-	-
(Benefit Paid from the Fund)	-	-
(Assets Distributed on Settlements)	-	-
(Expenses and Tax for managing the Benefit Obligations- paid from the fund)	-	-
Effects of Asset Ceiling	-	-
The Effect Of Changes In Foreign Exchange Rates	-	-
Return on Plan Assets, Excluding Interest Income	-	-
Fair Value of Plan Assets at the End of the year	-	-
Actual Return on Plan Assets		
Interest Income	-	-
Return on Plan Assets, Excluding Interest Income	-	-
Actual Return on Plan Assets	-	-
Net Interest Cost for Current Period		

Present Value of Benefit Obligation at the Beginning	1,105,199	-
(Fair Value of Plan Assets at the Beginning)	-	-
Net Liability/(Asset) at the Beginning	1,105,199	-
Interest Cost	83,810	-
(Interest Income)	-	-
Net Interest Cost for Current year	83,810	-
Expenses Recognized in the Statement of Profit or Loss for Current Year		
Current Service Cost	304,414	1,105,199
Net Interest Cost	83,810	-
Past Service Cost - Recognized	-	-
(Gains)/Losses on Curtailments And Settlements	-	-
Expenses Recognized in the Statement of Profit or Loss	388,224	1,105,199
Expenses Recognized in the Statement of Other Comprehensive Income for Current Year		
Actuarial (Gains)/Losses on Obligation For the Period	511,294	-
Return on Plan Assets, Excluding Interest Income	-	-
Subtotal	511,294	-
Expenses Recognized in Other Comprehensive Income	511,294	-
Amount Recognized in the Balance Sheet		
(Present Value of Benefit Obligation at the end of the Year)	(2,004,717)	(1,105,199)
Fair Value of Plan Assets at the end of the Year	-	-
Funded Status (Surplus/ (Deficit))	(2,004,717)	(1,105,199)
Net (Liability)/Asset Recognized in the Balance Sheet	(2,004,717)	(1,105,199)
41. EMPLOYEE BENEFIT (Contd.)		
Date of Valuation	31 March 2020	31 March 2019
Defined Benefit Obligation	2,004,717	1,105,199
Funding Status	Unfunded	Unfunded
Fund Balance	N.A.	N.A.
Current Liability	86,420	55,348
Non - Current Liability	1,918,297	1,049,851
Balance Sheet Reconciliation		
Opening Net Liability	1,105,199	-

Expense Recognized in Statement of Profit or Loss	388,224	1,105,199
Expense Recognized in Other Comprehensive Income	511,294	-
Net Liability/(Asset) Transfer In	-	-
Net (Liability)/Asset Transfer Out	-	-
(Benefit Paid Directly by the Employer)	-	-
(Employer's Contribution)	-	-
Net Liability/(Asset) Recognized in the Balance Sheet	2,004,717	1,105,199
Category of Assets		
Government of India Assets	-	-
State Government Securities	-	-
Special Deposits Scheme	-	-
Corporate Bonds	-	-
Cash And Cash Equivalents	-	-
Insurance fund	-	-
Other	-	-
Total	-	-
Maturity Analysis of the Benefit Payments: From the Employer		
Projected Benefits Payable in Future Years From the Date of Reporting		
1st Following Year	86,420	55,348
2nd Following Year	584,638	56,837
3rd Following Year	58,550	394,540
4th Following Year	68,823	37,916
5th Following Year	74,398	43,339
Sum of Years 6 To 10	408,817	236,917
Sum of Years 11 and above	2,823,935	1,829,056
Other Details		
No of Active Members	36	32
Per Month Salary For Active Members	967,042	758,413
Weighted Average Duration of Defined Benefit Obligation		
-- Panorama Studios Private Limited	12	10
-- Panorama Studios Distribution LLP	14	11
Average Expected Future Service		
-- Panorama Studios Private Limited	9	9

-- Panorama Studios Distribution LLP	7	7
Defined Benefit Obligation (DBO)	2,004,717	1,105,199
DBO Non Vested Employees	239,000	70,299
DBO Vested Employees	1,765,717	1,034,900
Expected Contribution For Next Year (12 Months)	-	-
41. EMPLOYEE BENEFIT (Contd.)		
Sensitivity Analysis		
Defined Benefit Obligation on Current Assumptions	2,004,717	1,105,199
		-
Delta Effect of +1% Change in Rate of Discounting	(170,246)	(86,023)
Delta Effect of -1% Change in Rate of Discounting	198,918	101,558
Delta Effect of +1% Change in Rate of Salary Increase	146,836	75,317
Delta Effect of -1% Change in Rate of Salary Increase	(133,139)	(69,964)
Delta Effect of +1% Change in Rate of Employee Turnover	(18,604)	(1,923)
Delta Effect of -1% Change in Rate of Employee Turnover	18,534	1,176
The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.		
The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.		
Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the defined benefit obligation as recognised in the balance sheet.		
There is no change in the methods and assumptions used in preparing the sensitivity analysis from previous year.		
Notes		
Actuarial Gains/ Losses are accounted for immediately in the Other Comprehensive Income.		
Salary escalation & attrition rate are considered as advised by the Group; they appear to be in line with the industry practice considering promotion and demand & supply of the employees.		
Qualitative Disclosures		
Para 139 (a) Characteristics of defined benefit plan The Group has a defined benefit gratuity plan in India (unfunded). The Group's defined benefit gratuity plan is a final salary plan for employees. Gratuity is paid from Group as and when it becomes due and is paid as per Group scheme for Gratuity.		

41. EMPLOYEE BENEFIT (Contd.) ½)

Para 139 (b) Risks associated with defined benefit plan

Gratuity is a defined benefit plan and Group is exposed to the Following Risks:

Interest rate risk: A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision.

Salary Risk: The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan's liability.

Asset Liability Matching Risk: The plan faces the ALM risk as to the matching cash flow. Group has to manage pay-out based on pay as you go basis from own funds.

Mortality risk: Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.

Para 139 (c) Characteristics of defined benefit plans

During the year, there were no plan amendments, curtailments and settlements.

Para 147 (a)

Gratuity plan is unfunded.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

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

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

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

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

Miscellaneous other operating revenues [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Miscellaneous other operating revenues [Axis]	One	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	29,17,96,664	7,23,75,942
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Other operating income	Other operating income
Miscellaneous other operating revenues	29,17,96,664	7,23,75,942

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	47,14,13,300	306,59,02,675
Other operating revenues	29,17,96,664	7,23,75,942
Other operating revenues	29,17,96,664	7,23,75,942
Total revenue from operations other than finance company	76,32,09,964	313,82,78,617
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	76,32,09,964	313,82,78,617
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	29,17,96,664	7,23,75,942
Total other operating revenues	29,17,96,664	7,23,75,942
Total other operating revenues	29,17,96,664	7,23,75,942
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	29,17,96,664	7,23,75,942
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	22,32,031	75,62,110
Interest on other non-current investments	17,47,265	0
Total interest income on non-current investments	39,79,296	75,62,110
Total interest income	39,79,296	75,62,110
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	96,250
Total dividend income non-current investments	0	96,250
Total dividend income	0	96,250
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	0	0
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	13,19,248	63,96,855
Total other non-operating income	13,19,248	63,96,855
Total other income	52,98,544	1,40,55,215
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, banks	(A) 33,80,645	(B) 31,32,753
Interest expense current loans, others	(C) 1,44,64,290	(D) 1,05,53,521
Total interest expense current loans	1,78,44,935	1,36,86,274
Other interest charges	(E) 32,28,438	(F) 11,32,488
Total interest expense	2,10,73,373	1,48,18,762
Other borrowing costs	(G) 70,307	(H) 25,507
Total finance costs	2,11,43,680	1,48,44,269
Employee benefit expense [Abstract]		
Salaries and wages	1,10,68,652	1,68,02,664
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	84,30,000	1,06,80,000
Total remuneration to directors	84,30,000	1,06,80,000

Remuneration to manager [Abstract]		
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	84,30,000	1,06,80,000
Staff welfare expense	5,11,080	7,63,992
Other employee related expenses	5,84,696	3,88,224
Total employee benefit expense	2,05,94,428	2,86,34,880
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	7,36,807	7,26,973
Amortisation expense	0	1,30,75,000
Total depreciation, depletion and amortisation expense	7,36,807	1,38,01,973
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	63,47,038	1,00,19,650
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	42,180	2,69,446
Total rates and taxes excluding taxes on income	42,180	2,69,446
Subscriptions membership fees	3,60,000	1,75,450
Telephone postage	4,89,662	6,32,274
Travelling conveyance	5,20,508	20,57,036
Legal professional charges	89,65,608	2,39,19,918
Directors sitting fees	90,000	75,000
Custodial fees	(I) 3,11,143	(J) 1,79,835
Advertising promotional expenses	(K) 12,94,475	(L) 47,78,565
Commission paid other selling agents	(M) 3,20,000	(N) 1,00,000
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	4,00,000	3,50,000
Total payments to auditor	4,00,000	3,50,000
CSR expenditure	11,11,000	0
Miscellaneous expenses	(O) 48,64,586	(P) 78,69,117
Total other expenses	2,51,16,200	5,04,26,291
Current tax [Abstract]		
Current tax pertaining to previous years	1,32,311	-16,67,337
Current tax pertaining to current year	3,15,730	6,80,865
Total current tax	4,48,041	-9,86,472

Footnotes

- (A) interest on secured loan
- (B) Interest on secured loan
- (C) other interest
- (D) Other interest
- (E) interest & late fees on statutory dues
- (F) Interest & Late fees on statutory dues: 122286 Share issue expenses:1010202
- (G) bank charges
- (H) Bank charges
- (I) depository expenses
- (J) Depository Expenses
- (K) business promotion 1276795 + advertising expenses 17680
- (L) Advertisement expenses : 56216 Business promotion expenses : 4722348
- (M) brokerage & commission
- (N) Brokerage & commission
- (O) bad debts 564728 + misc expenses 514760 + office expenses 2111126 + preliminary exp 25829 + share of loss from llp 1648143
- (P) Bad debts : 903699 Listing fees : 530000 Office expenses : 3845350 Preliminary expenses : 0 Sundry balance w/off : 2590069

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2,02,99,010	37,31,158	56,09,148
Cash and cash equivalents	2,02,99,010	37,31,158	
Income taxes paid (refund), classified as operating activities	4,69,87,456	4,68,09,639	
Total income taxes paid (refund)	4,69,87,456	4,68,09,639	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Other Comprehensive income, attributable to owners of parent	61,001	-2,03,560
Other Comprehensive income, attributable to non-controlling interests	50,432	-1,76,677
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	0	0
Changes in inventories of stock-in-trade	0	0
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	0	-45,00,000
Total exceptional items	0	-45,00,000
Details of nature of exceptional items	na	Extraordinary items
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	47,14,13,300	306,59,02,675
Export revenue services	0	0
Total revenue from sale of services	47,14,13,300	306,59,02,675
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

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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**Disclosure of details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	SUBSIDIARY	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Panorama Studios Private Limited	Panorama Studios Private Limited
Principal place of business of subsidiary	Mumbai	Mumbai
Country of incorporation or residence of subsidiary	INDIA	INDIA
Permanent account number of subsidiary company	AAHCP2290H	AAHCP2290H
CIN of subsidiary company	U74120MH2013PTC244439	U74120MH2013PTC244439
Identification number of foreign subsidiary in country of incorporation or residence	na	na
Nature of issuing authority in country of incorporation or residence subsidiary company	na	na
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	No
Reason if no filing has been made by subsidiary	In Process of Filing	In Process of Filing
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020
Description of reason why using different reporting date or period for subsidiary	na	na
Percentage of shareholding in subsidiary	53.73%	53.73%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	INR	INR
Exchange rate as applicable for subsidiary	INR	INR
Share capital of subsidiary	2,16,210	2,16,210
Reserves and surplus of subsidiary	22,06,79,759	14,67,11,690
Total assets of subsidiary	194,20,02,504	261,65,63,034
Total liabilities of subsidiary	194,20,02,504	246,96,35,224
Investment of subsidiary	8,83,500	0
Turnover of subsidiary	57,71,49,074	264,18,05,923
Profit before tax of subsidiary	9,97,27,949	9,79,53,125
Provision for tax of subsidiary	2,59,12,685	2,26,95,573
Profit after tax of subsidiary	7,38,15,265	7,52,57,552
Proposed dividend of subsidiary	0	0
Current assets of subsidiary	0	0
Non-current assets of subsidiary	0	0
Current liabilities of subsidiary	0	0
Non-current liabilities of subsidiary	0	0
Revenue of subsidiary	0	0
Comprehensive income of subsidiary	7,39,68,069	0
Proportion of ownership interests held by non-controlling interests	0.00%	0.00%
Proportion of voting rights held by non-controlling interests	0.00%	0.00%
Profit (loss), attributable to non-controlling interests	0	0
Non-controlling interests of subsidiary	0	0
Dividends paid to non-controlling interests	0	0
Name of subsidiary	Panorama Studios Private Limited	Panorama Studios Private Limited
Principal place of business of subsidiary	Mumbai	Mumbai
Country of incorporation or residence of subsidiary	INDIA	INDIA
Permanent account number of subsidiary company	AAHCP2290H	AAHCP2290H
CIN of subsidiary company	U74120MH2013PTC244439	U74120MH2013PTC244439

Identification number of foreign subsidiary in country of incorporation or residence	na	na
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Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	1	1
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

[613400] Notes - Consolidated Financial Statements

Disclosure of details of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	SUBSIDIARY
	01/04/2020 to 31/03/2021
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Panorama Studios Private Limited
Principal place of business of subsidiary consolidated	Mumbai
Country of incorporation or residence of subsidiary consolidated	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2021
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	53.00%
Proportion of voting power held in subsidiary consolidated	53.00%

Disclosure of details of entities consolidated [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Entities consolidated [Axis]	Subsidiary
	01/04/2020 to 31/03/2021
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	Panorama Studios Pvt Ltd
Type of entity consolidated	Indian Subsidiary

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	SUBSIDIARY	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Panorama Studios Private Limited	Panorama Studios Private Limited
CIN of subsidiary company	U74120MH2013PTC244439	U74120MH2013PTC244439
Permanent account number of subsidiary company	AAHCP2290H	AAHCP2290H
Identification number of foreign subsidiary in country of incorporation or residence	na	na
Principal place of business of subsidiary	Mumbai	Mumbai
Country of incorporation or residence of subsidiary	INDIA	INDIA
Proportion of ownership interest in subsidiary	53.38%	
Proportion of voting rights held in subsidiary	53.38%	

[610800] Notes - Related party

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]	Textual information (14) [See below]	
Whether there are any related party transactions during year	No	No
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (14)

Disclosure of related party [Text Block]

32. RELATED PARTY DISCLOSURES			
In accordance with the requirements of Indian Accounting Standard 24 i.e. "Related Party Disclosures" issued			
by the Institute of Chartered Accountants of India, the details of related party transactions are given below:			
i. List of Related Parties with whom transaction have taken place & Relationship.			
Name of the Related Parties	Relationship *		
Kumar Mangat Pathak	Key Management Personnel		
Abhishek Pathak	Key Management Personnel		
Amandeep Singh Gill	Key Management Personnel		
Khushboo Vasudev	Key Management Personnel		
Sanjay Ghai	Key Management Personnel		
Ravindra Appa Auti	Key Management Personnel		
Abhishek Pokharna **	Key Management Personnel		
Abhishek Pathak	Partner in Subsidiary LLP		
Murlidhar Chhatwani	Partner in Subsidiary LLP		
Omjee Cine World	Partner in Subsidiary LLP		
Big Screen Entertainer	Proprietorship of Key Management Personnel		
Anamika Pathak	Relative of Key Management Personnel		
Amita Pathak Sachar	Relative of Key Management Personnel		
Neelam Pathak	Relative of Key Management Personnel		
Santosh Auti	Relative of Key Management Personnel		
Bharti Auti	Relative of Key Management Personnel		
Raghav Sachar	Relative of Key Management Personnel		
Tvisha Chhatwani	Relative of Key Management Personnel		
Big Screen Entertainment	Proprietorship of Relative of Key Management Personnel		

Wide Frame Pictures	Proprietorship of Relative of Key Management Personnel			
Panorama Studios	Proprietorship of Relative of Key Management Personnel			
Big Screen Distributors	Proprietorship of Relative of Key Management Personnel			
Big Screen Media LLP	Enterprises over which Key Management Personnel			
(Big Screen Media Pvt Ltd)	are able to exercise significant influence			
My Big Films Private Limited	Enterprises over which Key Management Personnel			
	are able to exercise significant influence			
Hazelknight Media and Entertainment	Enterprises over which Key Management Personnel			
Private Limited	are able to exercise significant influence			
* Proprietorship balances are merged with Proprietor				
** Mr. Abhishek Pokharna has resigned from the post of Company Secretary w.e.f. 7th January, 2021.				
PANORAMA STUDIOS INTERNATIONAL LIMITED				
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021				
32. RELATED PARTY DISCLOSURES (Contd) ½				
ii. Transaction with related parties during the year			2020-21	2019-20
a. Key Management Personnel				
Loan Taken			22,769,592	91,125,000
Loan Taken Repaid			27,032,994	107,043,703
Salary & director`s remuneration			8,619,777	9,253,973
Director Sitting Fees			90,000	75,000
Issue of Equity Shares(Including Share Premium)			NIL	15,578,750
Issue of Share Warrants (Including Share Premium)			NIL	9,729,500
b. Partner in Subsidiary LLP				
Loan Given			NIL	300,000
Loan Received Back			NIL	3,403,548

Capital contribution received			10	NIL
Realisation from film distribution			116,370	12,129,405
Realisation from other exploitation			NIL	141,550
Other Operational Income			NIL	147,958
Cost of Film Distribution			3,863	27,019,398
Cost of other exploitation			10,800	320,128
Other operational expenses			17,500	NIL
Partner`s Remueration			750,000	3,000,000
c. Relative of Key Management Personnel				
Loan Taken			19,874,016	145,005,086
Loan Taken Repaid			81,032,107	88,453,679
Loan Given			56,575,000	108,289,488
Loan Received back			47,296,000	111,628,729
Realisation from film distribution			7,500	1,587,500
Cost of content production			75,000	6,500,000
Other operational income			780,000	NIL
Salaries & Wages			1,100,000	1,260,000
Issue of Equity Shares(Including Share Premium)			NIL	1,100,000
Issue of Share Warrants (Including Share Premium)			NIL	1,100,000
d. Enterprises over which Key Management Personnel are able to				
exercise significant influence				
Loan Taken			502,376	505,682
Loan Taken Repaid			119,239	304,038
Loan Given			475,000	NIL
Loan Received back			475,000	NIL
Miscellaneous receipts			NIL	1,080,000
Cost of Other exploitations			1,300,000	6,037,561
Office expense			12,500	15,768
Finance costs			538,785	508,536

PANORAMA STUDIOS INTERNATIONAL LIMITED				
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021				
32. RELATED PARTY DISCLOSURES (Contd.)				
iii. Balance outstanding at the year end is as under :			2020-21	2019-20
Trade receivable				
Partner in Subsidiary LLP			NIL	392,862
Enterprises over which Key Management Personnel are able to			512,793	928,800
exercise significant influence				
Loan Given				
Relative of Key Management Personnel			12,429,000	3,150,000
Other Financial Assets				
Partner in Subsidiary LLP			5,632,599	6,665,995
Other Current Assets				
Key Management Personnel			20,800	20,800
Loan taken				
Key Management Personnel			182,000	4,263,402
Relative of Key Management Personnel			7,975,234	57,743,091
Enterprises over which Key Management Personnel are able to			6,622,549	6,239,412
exercise significant influence				
Trade payable				
Key Management Personnel			919,127	3,147,850
Partner in Subsidiary LLP			1,780,718	2,267,169
Relative of Key Management Personnel			261,600	7,349,400
Enterprises over which Key Management Personnel are able to			287,500	287,500
exercise significant influence				
Other Financial Liability				
Relative of Key Management Personnel			NIL	12,862,436
Partner in Subsidiary LLP			2,258,355	2,515,175
Provisions for expenses				
Key Management Personnel			79,450	69,000

33. OPERATING SEGMENT INFORMATION				
The operations of the Group relate to only one segment viz. Entertainment Industry. The business activities of the Group are confined to India only. Hence no additional disclosures are made as required under Ind AS - 108 on "Operating Segments" issued by the Institute of Chartered Accountants of India.				
34. INCOME / EXPENDITURE IN FOREIGN CURRENCY			2020-21	2019-20
Income in Foreign Currency				
Realisation from film distribution			1,221,488	871,066
Expenditure in Foreign Currency (excluding provision)				
Towards acquisition of copyright			1,117,200,000	151,970,415
Cost of content production			18,377,559	169,289,305
Other payments			98,291	1,296,634

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

Disclosure of contingent liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	F.Y. 2014-15 & 2015-16 Showcause Notices Received under Service Tax - Pending for Adjudication with Commissioner of CGST	na
Estimated financial effect of contingent liabilities	24,16,01,143	0

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]	Other provisions, others 2 [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of other provisions [Abstract]			
Disclosure of other provisions [Line items]			
Reconciliation of changes in other provisions [Abstract]			
Changes in other provisions [Abstract]			
Additional provisions, other provisions [Abstract]			
New provisions, other provisions	6,33,28,295	7,864	6,33,20,431
Total additional provisions, other provisions	6,33,28,295	7,864	6,33,20,431
Total changes in other provisions	6,33,28,295	7,864	6,33,20,431
Other provisions at end of period	6,33,28,295	7,864	6,33,20,431
Description of other provisions, others	na	others	provision for expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	No
Estimated financial effect of contingent assets	24,16,01,143	0

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

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

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Number of other equity instruments forfeited in share-based payment arrangement	0	0
Number of other equity instruments exercised or vested in share-based payment arrangement	0	0
Number of other equity instruments expired in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Number of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of 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	1,08,32,430	16,24,889
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
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

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