

**ELOFIC INDUSTRIES LIMITED.**  
Consolidated Financial Statements for period 01/04/2018 to 31/03/2019

**[400100] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Name of company	ELOFIC INDUSTRIES LIMITED.	
Corporate identity number	U74999HR1973PLC070262	
Permanent account number of entity	AAACE0425C	
Address of registered office of company	14/4 Mathura Road Faridabad - 121003 Faridabad, Mathura Road , HARYANA, INDIA - 121003	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
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	

**[400200] Disclosures - Auditors report**

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	<b>1</b>
	<b>01/04/2018 to 31/03/2019</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S.R. Dinodia & Co. LLP
Name of auditor signing report	Sandeep Dinodia
Firms registration number of audit firm	001478N/N500005
Membership number of auditor	083689
Address of auditors	K-39, Connaught Place, New Delhi - 110001
Permanent account number of auditor or auditor's firm	ACLFS0165R
SRN of form ADT-1	S39239934
Date of signing audit report by auditors	24/08/2019
Date of signing of balance sheet by auditors	24/08/2019

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
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]

Independent Auditors Report

To The Members of Elofic Industries Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Elofic Industries Limited (the Holding Company) and its Subsidiary (Holding Company and its subsidiary together referred to as the Group), which comprise the Consolidated Balance Sheet as at March 31, 2019, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flows Statement for the year ended , and notes to the consolidated financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the consolidated financial statements).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 (the Act) in the manner so required and give a true and fair view in conformity with Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounts) Rules, 2014, as amended (AS) and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2019, of the consolidated Profit and its consolidated cash flows for the year then ended.

Basis for Opinion

We conducted our audit of the consolidated financial statements 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 Auditors Responsibilities for the Audit of the consolidated financial statements section of our report. We are independent of the Group 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 consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on consolidated financial statements.

Information other than Consolidated Financial Statements and Auditors Reports thereon

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

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

In connection with our audit of the 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.

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.

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

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to preparation of these consolidated financial statements in terms of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the AS specified under Section 133 of the Act. The respective Board of Directors/ Management of the company/entity included in the Group are responsible for maintenance of the 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 the 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors/ Management of the Company/entity included in the group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors/ Management of the company/entity included in the Group are also responsible for overseeing their financial reporting process of the Group.

## Auditors Responsibilities for the Audit of the Consolidated Financial Statements

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 auditors 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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.

Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Companies included in the Group has adequate internal financial controls with reference to the consolidated financial statements in place and the operating effectiveness of such controls.

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

Conclude on the appropriateness of managements 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 ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors 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 auditors report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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.

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entity included in the consolidated financial statements of which we are the independent auditor. For the entity included in the consolidated financial statements, which have been audited by other auditor, such other auditor is responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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

#### Other Matters

We did not audit the financial statements of the subsidiary, whose financial statements reflects total assets (before eliminating inter-company balances ` 59,725,904) of ` 241,491,802 as at March 31, 2019, total revenue (before eliminating inter-company transaction Nil) of ` 476,885,088 and net cash out flow amounting to ` 7,889,649 for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditor whose report have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary, is based solely on the report of the other auditor.

Further, in respect of the above subsidiary which is located outside India, the financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective country. The Holding Companys Management has converted the financial statements of such subsidiary located outside India from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. These converted financial statements have been audited by other auditor whose report has been furnished to us by the Management. Our opinion, in so far as it relates to the financial statements of such subsidiary located outside India, is based on the report of other auditor.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditor and the financial statements / financial information certified by the Management.

#### Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report, to the extent applicable that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and report of the other auditor.
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flows Statement 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.
- d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2019 taken on record by the Board of Directors of the Holding Company, none of the directors of the holding company is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act. In respect of subsidiary, which is incorporated outside India, the provision of section 164 (2) of the Companies Act, 2013 are not applicable.
- f) With respect to the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements of the Holding Company, refer to our separate Report in Annexure A. In respect of subsidiary, which is incorporated outside India, the provision of section 143(3)(i) on adequacy and operating effectiveness of the internal financial controls, of the Companies Act, 2013 are not applicable.
- g) With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us and based on the report of other auditor on separate financial statement of subsidiary, as given in the Other Matters paragraph above :

i. The consolidated financial statements disclose impact of pending litigations on the consolidated financial position of the Group - Refer Note No. 8.2 to the consolidated financial statements.

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company.

2. With respect to the matter to be included in the Auditors report under Section 197(16):

In our opinion and according to the information and explanation given to us, the Holding Company has paid remuneration to its directors during the year is in accordance with the provisions of and limit laid down under section 197 read with Schedule V of the Act. In respect of subsidiary, which is incorporated outside India, the provision of section 197 of the Act are not applicable.

Annexure 'A' to the Independent Auditors' Report of even date on the Consolidated Financial Statement of Elofic Industries Limited  
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 the Company as of and for the year ended March 31, 2019, we have audited the internal financial controls with reference to consolidated financial statements of Elofic Industries Limited (hereinafter referred to as the Holding Company).

#### Managements Responsibility for Internal Financial Controls

The Board of director of holding company is responsible for establishing and maintaining internal financial controls based on the internal control with reference to consolidated financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to companys policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditors Responsibility

Our responsibility is to express an opinion on the Holding Companys internal financial controls with reference to consolidated financial statements 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. 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 with reference to consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Holding Companys internal financial controls system with reference to consolidated financial statements.

#### Meaning of Internal Financial Controls with reference to consolidated financial statements

A Company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to consolidated financial statements includes those policies and procedures that (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 consolidated 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; (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 consolidated financial statements.

#### Inherent Limitations of Internal Financial Controls with reference to consolidated financial statements

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

#### Opinion

In our opinion, the Holding Company which is incorporated in India, have , in all material respects, an adequate internal financial controls system with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2019, based on the internal control with reference to consolidated financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For S.R. Dinodia & Co. LLP.

Chartered Accountants,

Firms Registration Number 001478N/N500005

(Sandeep Dinodia)

Partner

Membership Number 083689

UDIN: 19083689AAAAGH1189

Place of Signature: New Delhi

Date: 24.08.2019

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>31/03/2019</b>	<b>31/03/2018</b>
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	2,50,83,700	2,50,83,700
Reserves and surplus	88,59,52,926	68,27,49,827
Total shareholders' funds	91,10,36,626	70,78,33,527
Share application money pending allotment	0	0
Minority interest	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	21,42,592	56,02,072
Deferred tax liabilities (net)	42,04,110	56,49,843
Other long-term liabilities	2,09,54,010	2,07,48,011
Long-term provisions	21,26,242	17,94,411
Total non-current liabilities	2,94,26,954	3,37,94,337
Current liabilities [Abstract]		
Short-term borrowings	22,95,18,156	24,50,37,271
Trade payables	(A) 28,68,88,684	(B) 26,28,78,210
Other current liabilities	4,72,75,240	4,56,83,796
Short-term provisions	1,20,88,678	4,71,25,404
Total current liabilities	57,57,70,758	60,07,24,681
Total equity and liabilities	151,62,34,338	134,23,52,545
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	50,10,40,213	49,77,65,612
Intangible assets	43,93,798	30,06,282
Tangible assets capital work-in-progress	14,32,558	15,39,543
Total fixed assets	50,68,66,569	50,23,11,437
Non-current investments	9,000	9,000
Long-term loans and advances	1,94,01,157	2,46,29,284
Other non-current assets	28,23,876	23,53,745
Total non-current assets	52,91,00,602	52,93,03,466
Current assets [Abstract]		
Current investments	0	0
Inventories	46,57,24,927	43,65,40,440
Trade receivables	30,48,41,428	26,15,20,722
Cash and bank balances	6,49,41,912	2,91,91,959
Short-term loans and advances	11,38,98,307	7,09,66,681
Other current assets	3,77,27,162	1,48,29,277
Total current assets	98,71,33,736	81,30,49,079
Total assets	151,62,34,338	134,23,52,545

**Footnotes**

(A) Total Outstanding Dues to Micro and Small Enterprises : 12761288 - Other Trade Payables (Total Outstanding Dues to Parties Other than Micro and Small Enterprises ) : 274127396

(B) Total Outstanding Dues to Micro and Small Enterprises : 2817782 - Other Trade Payables (Total Outstanding Dues to Parties Other than Micro and Small Enterprises ) : 260060428

**[100400] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>31/03/2017</b>
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	27,54,29,020	19,61,69,764	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	2,47,71,897	2,32,76,769	
Adjustments for depreciation and amortisation expense	9,38,70,252	9,66,93,331	
Other adjustments to reconcile profit (loss)	(A) 88,60,141	(B) 0	
Other adjustments for non-cash items	(C) 7,19,943	(D) -19,451	
Total adjustments to profit (loss)	12,82,22,233	11,99,50,649	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-2,91,84,487	-2,90,42,439	
Adjustments for decrease (increase) in trade receivables	-4,40,40,648	-7,59,17,513	
Adjustments for decrease (increase) in other current assets	(E) -1,73,31,673	(F) -5,53,71,779	
Adjustments for increase (decrease) in other current liabilities	(G) -1,45,52,010	(H) 1,34,84,885	
Total adjustments for working capital	-10,51,08,818	-14,68,46,846	
Total adjustments for reconcile profit (loss)	2,31,13,415	-2,68,96,197	
Net cash flows from (used in) operations	29,85,42,435	16,92,73,567	
Interest received	(I) -32,67,032	(J) -6,42,200	
Income taxes paid (refund)	11,23,82,963	4,09,07,854	
Other inflows (outflows) of cash	-70,730	5,678	
Net cash flows from (used in) operating activities before extraordinary items	18,28,21,710	12,77,29,191	
Net cash flows from (used in) operating activities	18,28,21,710	12,77,29,191	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	(K) 3,08,800	(L) 0	
Purchase of tangible assets	(M) 9,86,63,454	(N) 9,80,82,427	
Interest received	(O) 7,61,330	(P) 6,42,200	
Other inflows (outflows) of cash	(Q) -4,50,54,956	(R) 16,70,762	
Net cash flows from (used in) investing activities before extraordinary items	-14,26,48,280	-9,57,69,465	
Net cash flows from (used in) investing activities	-14,26,48,280	-9,57,69,465	
Cash flows from used in financing activities [Abstract]			
Repayments of borrowings	(S) 1,87,72,595	(T) -2,25,457	
Dividends paid	75,33,211	75,25,110	
Interest paid	2,31,80,728	2,32,76,769	
Net cash flows from (used in) financing activities before extraordinary items	-4,94,86,534	-3,05,76,422	
Net cash flows from (used in) financing activities	-4,94,86,534	-3,05,76,422	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-93,13,104	13,83,304	
Net increase (decrease) in cash and cash equivalents	-93,13,104	13,83,304	
Cash and cash equivalents cash flow statement at end of period	1,11,54,891	2,04,67,995	1,90,84,690

## Footnotes

- (A) Foreign Currency Translation : 8860141
- (B) Foreign Currency Translation : 0
- (C) Allowance for doubtful debts written back : 0 Allowance for Bad & Doubtful Debts : 719943
- (D) Allowance for doubtful debts written back : -192975 Allowance for Bad & Doubtful Debts : 173524
- (E) Deferred Income : -148820 (Increase)/Decrease in Loans and Advances : 3679462 (Increase)/Decrease in Other Assets : -20862315
- (F) Deferred Income : -183237 (Increase)/Decrease in Loans and Advances : -41731335 (Increase)/Decrease in Other Assets : -13457207
- (G) Dividend Tax Paid : -1532113 Increase/(Decrease) in Liabilities & Provisions : -13019897
- (H) Dividend Tax Paid : -1531932 Increase/(Decrease) in Liabilities & Provisions : 15016817
- (I) Interest Received on Fixed Deposit and Others : -3267032
- (J) Interest Received on Fixed Deposit and Others : -642200
- (K) Sale of property, plant and equipment : 308800
- (L) Sale of property, plant and equipment : 0
- (M) Purchase of property, plant and equipment/ intangible assets including Capital Work-in-Progress : -98663454
- (N) Purchase of property, plant and equipment/ intangible assets including Capital Work-in-Progress : -98082427
- (O) Interest Received on Fixed Deposit and Others : 761330
- (P) Interest Received on Fixed Deposit and Others : 642200
- (Q) Investments in Fixed Deposits with Bank : -45054956
- (R) Investments in Fixed Deposits with Bank : 1670762
- (S) Payment of Short Term loans : 15519115 Proceeds/(Payments) from/of Long term Borrowings : 3253480
- (T) Payment of Short Term loans : -3750671 Proceeds/(Payments) from/of Long term Borrowings : 3525214

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000
Value of shares authorised	3,00,00,000	3,00,00,000	3,00,00,000	3,00,00,000
Number of shares issued	[shares] 25,08,370	[shares] 25,08,370	[shares] 25,08,370	[shares] 25,08,370
Value of shares issued	2,50,83,700	2,50,83,700	2,50,83,700	2,50,83,700
Number of shares subscribed and fully paid	[shares] 25,08,370	[shares] 25,08,370	[shares] 25,08,370	[shares] 25,08,370
Value of shares subscribed and fully paid	2,50,83,700	2,50,83,700	2,50,83,700	2,50,83,700
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 25,08,370	[shares] 25,08,370	[shares] 25,08,370	[shares] 25,08,370
Total value of shares subscribed	2,50,83,700	2,50,83,700	2,50,83,700	2,50,83,700
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 25,08,370	[shares] 25,08,370	[shares] 25,08,370	[shares] 25,08,370
Value of shares called	2,50,83,700	2,50,83,700	2,50,83,700	2,50,83,700
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	2,50,83,700	2,50,83,700	2,50,83,700	2,50,83,700
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	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[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	[shares] 0
Number of shares issued in other private placement	[shares] 0	[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	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 25,08,370	[shares] 25,08,370	[shares] 25,08,370	[shares] 25,08,370
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	2,50,83,700	2,50,83,700	2,50,83,700	2,50,83,700
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] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[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] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[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	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	[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	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	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	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

## Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 30,00,000	[shares] 30,00,000
Value of shares authorised	3,00,00,000	3,00,00,000
Number of shares issued	[shares] 25,08,370	[shares] 25,08,370
Value of shares issued	2,50,83,700	2,50,83,700
Number of shares subscribed and fully paid	[shares] 25,08,370	[shares] 25,08,370
Value of shares subscribed and fully paid	2,50,83,700	2,50,83,700
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 25,08,370	[shares] 25,08,370
Total value of shares subscribed	2,50,83,700	2,50,83,700
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 25,08,370	[shares] 25,08,370
Value of shares called	2,50,83,700	2,50,83,700
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	2,50,83,700	2,50,83,700
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 10	[INR/shares] 10
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
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[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
Number of shares issued in other private placement	[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
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 25,08,370	[shares] 25,08,370
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	2,50,83,700	2,50,83,700
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 in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[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 reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	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
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	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
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 7,13,435	[shares] 7,07,435	[shares] 7,51,285	[shares] 7,46,535

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 1,72,800	[shares] 1,72,800	[shares] 1,59,600	[shares] 1,59,600

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]			
	Shareholder 5 [Member]		Shareholder 6 [Member]	
Name of shareholder [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 1,59,600	[shares] 1,59,600	[shares] 1,34,920	[shares] 1,34,920

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	Mohan Bir Sahni	Mohan Bir Sahni	Kanwal Deep Sahni	Kanwal Deep Sahni
PAN of shareholder	AQNPS2372J	AQNPS2372J	AQNPS2380J	AQNPS2380J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 7,13,435	[shares] 7,07,435	[shares] 7,51,285	[shares] 7,46,535
Percentage of shareholding in company	28.44%	28.44%	29.95%	29.76%

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	Satinder Sahni	Satinder Sahni	Saheb Sahni	Saheb Sahni
PAN of shareholder	KMYP55643P	KMYP55643P	AWRPS1564J	AWRPS1564J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,72,800	[shares] 1,72,800	[shares] 1,59,600	[shares] 1,59,600
Percentage of shareholding in company	6.89%	6.89%	6.36%	6.36%

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 5 [Member]		Shareholder 6 [Member]	
Name of shareholder [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	Karam Sahni	Karam Sahni	Mohinder Singh Sahni & Sons (HUF)	Mohinder Singh Sahni & Sons (HUF)
PAN of shareholder	BKXPS2916R	BKXPS2916R	ABJPS8514R	ABJPS8514R
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,59,600	[shares] 1,59,600	[shares] 1,34,920	[shares] 1,34,920
Percentage of shareholding in company	6.36%	6.36%	5.38%	5.38%

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	20,35,49,002	11,97,74,650	0	0
Other additions to reserves	2,82,38,925	1,62,95,965	0	0
Total additions to reserves	23,17,87,927	13,60,70,615	0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	2,85,84,828	2,55,36,244		
Total deductions to reserves	2,85,84,828	2,55,36,244		
Total changes in reserves	20,32,03,099	11,05,34,371	0	0
Reserves at end of period	88,59,52,926	68,27,49,827	64,77,750	64,77,750

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

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Securities premium account [Member]	Other reserves [Member]		General reserve [Member]
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		0	0	0
Other additions to reserves		1,93,78,783	1,62,95,965	(A) 1,93,78,783
Total additions to reserves		1,93,78,783	1,62,95,965	1,93,78,783
Total changes in reserves		1,93,78,783	1,62,95,965	1,93,78,783
Reserves at end of period	64,77,750	8,07,88,519	6,14,09,736	8,07,88,519

(A) Addition during the year : 19378783

## Statement of changes in reserves [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	General reserve [Member]		Other funds [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		0	0	0
Other additions to reserves	(A) 1,62,95,965			
Total additions to reserves	1,62,95,965			
Deductions to reserves [Abstract]				
Other deductions to reserves			(B) 1,48,821	(C) 1,83,237
Total deductions to reserves			1,48,821	1,83,237
Total changes in reserves	1,62,95,965		-1,48,821	-1,83,237
Reserves at end of period	6,14,09,736	4,51,13,771	6,43,513	7,92,334

(A) Addition during the year : 16295965

(B) Utilised during the year : 148821

(C) Utilised during the year : 183237

## Statement of changes in reserves [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Other funds [Member]	Foreign currency translation reserve [Member]		Surplus [Member]
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period				20,35,49,002
Other additions to reserves		(A) 88,60,142	(B) 0	
Total additions to reserves		88,60,142	0	20,35,49,002
Deductions to reserves [Abstract]				
Other deductions to reserves				(C) 2,84,36,007
Total deductions to reserves				2,84,36,007
Total changes in reserves		88,60,142	0	17,51,12,995
Reserves at end of period	9,75,571	88,60,142	0	78,91,83,002

(A) Addition during the year : 8860142

(B) Addition during the year : 0

(C) - Transfer to General Reserve : 19378783 - Dividend on Equity Shares : 7525110 - Dividend Distribution Tax on Dividend : 1532114

## Statement of changes in reserves [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	11,97,74,650	
Total additions to reserves	11,97,74,650	
Deductions to reserves [Abstract]		
Other deductions to reserves	(A) 2,53,53,007	
Total deductions to reserves	2,53,53,007	
Total changes in reserves	9,44,21,643	
Reserves at end of period	61,40,70,007	51,96,48,364

(A) - Transfer to General Reserve : 16295965 - Dividend on Equity Shares : 7525110 - Dividend Distribution Tax on Dividend : 1531932

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	21,42,592	56,02,072	21,42,592	56,02,072

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	(A) 21,42,592	(B) 56,02,072	22,95,18,156	24,50,37,271

**Footnotes**

(A) Vehicle Loan : 2142592 Deferred Sales Tax : 0

(B) Vehicle Loan : 5207035 Deferred Sales Tax : 395037

**Classification of borrowings [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	12,82,18,156	16,37,37,271	12,82,18,156	16,37,37,271

**Classification of borrowings [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	(A) 12,82,18,156	(B) 16,37,37,271	10,13,00,000	8,13,00,000

**Footnotes**

(A) -Cash Credit : 128218156 -FCNR Loan from Citibank : 0

(B) -Cash Credit : 113737271 -FCNR Loan from Citibank : 50000000

**Classification of borrowings [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	31/03/2019	31/03/2018
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	(A) 10,13,00,000	(B) 8,13,00,000

**Footnotes**

(A) Loan and advances from related parties (Unsecured) (Refer Note No. 29 (b)) : 101300000

(B) Loan and advances from related parties (Unsecured) (Refer Note No. 29 (b)) : 81300000

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
	Owned and leased assets [Member]		Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of tangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	-	-	-	-	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	NA	NA	NA	NA	As per Schedule II to the Companies Act 2013	As per Schedule II to the Companies Act 2013

**Disclosure of additional information tangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]		Buildings [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value	Written Down Value	-	-	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	As per Schedule II to the Companies Act 2013	As per Schedule II to the Companies Act 2013	NA	NA	As per Schedule II to the Companies Act 2013	As per Schedule II to the Companies Act 2013

**Disclosure of additional information tangible assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]				Furniture and fixtures [Member]	
	Owned and leased assets [Member]		Assets given under operating lease [Member]	Owned assets [Member]	Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	-	-	Written Down Value	Written Down Value	-	-
Useful lives or depreciation rates tangible assets	NA	NA	As per Schedule II to the Companies Act 2013	As per Schedule II to the Companies Act 2013	NA	NA

**Disclosure of additional information tangible assets [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value	Written Down Value	-	-	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	As per Schedule II to the Companies Act 2013	As per Schedule II to the Companies Act 2013	NA	NA	As per Schedule II to the Companies Act 2013	As per Schedule II to the Companies Act 2013

**Disclosure of additional information tangible assets [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]				Computer equipments [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	-	-	Written Down Value	Written Down Value	-	-
Useful lives or depreciation rates tangible assets	NA	NA	As per Schedule II to the Companies Act 2013	As per Schedule II to the Companies Act 2013	NA	NA

**Disclosure of additional information tangible assets [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]		Other tangible assets [Member]		Other tangible assets, others [Member]	
	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value	Written Down Value	-	-	-	-
Useful lives or depreciation rates tangible assets	As per Schedule II to the Companies Act 2013	As per Schedule II to the Companies Act 2013	NA	NA	NA	NA

**Disclosure of additional information tangible assets [Table]**

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	As per Schedule II to the Companies Act 2013	As per Schedule II to the Companies Act 2013

## Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,74,82,905	10,00,50,575	9,74,82,905	10,00,50,575		
Depreciation tangible assets	-9,39,70,234	-9,44,56,894			9,39,70,234	9,44,56,894
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	2,38,070	-14,72,490	47,61,393	1,13,535	45,23,323	15,86,025
Total disposals tangible assets	2,38,070	-14,72,490	47,61,393	1,13,535	45,23,323	15,86,025
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-14,78,162			0	14,78,162
Total other adjustments tangible assets	0	-14,78,162			0	14,78,162
Total changes in tangible assets	32,74,601	55,88,009	9,27,21,512	9,99,37,040	8,94,46,911	9,43,49,031
Tangible assets at end of period	50,10,40,213	49,77,65,612	122,36,61,656	113,09,40,143	72,26,21,443	63,31,74,531

## Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-18,822	-19,478			18,822	19,478
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-18,822	-19,478	0	0	18,822	19,478
Tangible assets at end of period	5,39,663	5,58,485	7,74,944	7,74,944	2,35,281	2,16,459

## Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Assets given under operating lease [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Carrying amount [Member]	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]	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,02,17,765	9,02,17,765		9,74,82,905	98,32,810	9,74,82,905
Depreciation tangible assets	-7,37,38,292		7,37,38,292	-9,39,51,412	-2,06,99,124	
Impairment loss recognised in profit or loss tangible assets	0		0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0		0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	-15,86,025	0	15,86,025	2,38,070	1,13,535	47,61,393
Total disposals tangible assets	-15,86,025	0	15,86,025	2,38,070	1,13,535	47,61,393
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0		0	0	-14,78,162	
Total other adjustments tangible assets	0		0	0	-14,78,162	
Total changes in tangible assets	1,80,65,498	9,02,17,765	7,21,52,267	32,93,423	-1,24,58,011	9,27,21,512
Tangible assets at end of period	38,39,36,167	86,31,53,820	47,92,17,653	50,05,00,550	11,32,70,960	122,28,86,712

## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	98,32,810			0	0	0
Depreciation tangible assets		9,39,51,412	2,06,99,124	-18,822	-19,478	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	1,13,535	45,23,323	0	0	0	0
Total disposals tangible assets	1,13,535	45,23,323	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	14,78,162	0	0	
Total other adjustments tangible assets		0	14,78,162	0	0	
Total changes in tangible assets	97,19,275	8,94,28,089	2,21,77,286	-18,822	-19,478	0
Tangible assets at end of period	26,70,11,379	72,23,86,162	15,37,40,419	2,31,99,834	2,32,18,656	2,34,35,115

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]						
	Owned and leased assets [Member]			Assets held under lease [Member]			
Sub classes of tangible assets [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]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]							
Disclosure of tangible assets [LineItems]							
Reconciliation of changes in tangible assets [Abstract]							
Changes in tangible assets [Abstract]							
Additions other than through business combinations tangible assets	0				0	0	0
Depreciation tangible assets		18,822	19,478	-18,822	-19,478		
Impairment loss recognised in profit or loss tangible assets		0	0	0	0		
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0		
Disposals tangible assets [Abstract]							
Disposals tangible assets, others	0	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]							
Other adjustments tangible assets, others		0	0	0	0		
Total other adjustments tangible assets		0	0	0	0		
Total changes in tangible assets	0	18,822	19,478	-18,822	-19,478	0	0
Tangible assets at end of period	2,34,35,115	2,35,281	2,16,459	5,39,663	5,58,485	7,74,944	

## Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]						
	Assets held under lease [Member]			Owned assets [Member]			
Sub classes of tangible assets [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]	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]							
Disclosure of tangible assets [LineItems]							
Reconciliation of changes in tangible assets [Abstract]							
Changes in tangible assets [Abstract]							
Additions other than through business combinations tangible assets	0			0	0	0	0
Depreciation tangible assets		18,822	19,478	0	0		
Impairment loss recognised in profit or loss tangible assets		0	0	0	0		
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0		
Disposals tangible assets [Abstract]							
Disposals tangible assets, others	0	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]							
Other adjustments tangible assets, others		0	0	0	0		
Total other adjustments tangible assets		0	0	0	0		
Total changes in tangible assets	0	18,822	19,478	0	0	0	0
Tangible assets at end of period	7,74,944	2,35,281	2,16,459	2,26,60,171	2,26,60,171	2,26,60,171	2,26,60,171

## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]			Buildings [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0			4,48,400	25,96,058	4,48,400
Depreciation tangible assets		0	0	-76,41,058	-1,01,57,026	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	0	0	0	
Total other adjustments tangible assets		0	0	0	0	
Total changes in tangible assets	0	0	0	-71,92,658	-75,60,968	4,48,400
Tangible assets at end of period	2,26,60,171	0	0	5,76,15,663	6,48,08,321	13,27,40,424

## Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
	Owned and leased assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	25,96,058			4,48,400	25,96,058	4,48,400
Depreciation tangible assets		76,41,058	1,01,57,026	-76,41,058	-1,01,57,026	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	0	0	0	
Total other adjustments tangible assets		0	0	0	0	
Total changes in tangible assets	25,96,058	76,41,058	1,01,57,026	-71,92,658	-75,60,968	4,48,400
Tangible assets at end of period	13,22,92,024	7,51,24,761	6,74,83,703	5,76,15,663	6,48,08,321	13,27,40,424

## Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	25,96,058			8,96,88,909	9,02,17,765	8,96,88,909
Depreciation tangible assets		76,41,058	1,01,57,026	-7,70,63,416	-7,37,38,292	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	-15,86,025	0
Total disposals tangible assets	0	0	0	0	-15,86,025	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	0	0	0	
Total other adjustments tangible assets		0	0	0	0	
Total changes in tangible assets	25,96,058	76,41,058	1,01,57,026	1,26,25,493	1,80,65,498	8,96,88,909
Tangible assets at end of period	13,22,92,024	7,51,24,761	6,74,83,703	39,65,61,660	38,39,36,167	95,28,42,729

## Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
	Owned and leased assets [Member]			Assets given under operating lease [Member]		
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,02,17,765			9,02,17,765	9,02,17,765	
Depreciation tangible assets		7,70,63,416	7,37,38,292	-7,37,38,292		7,37,38,292
Impairment loss recognised in profit or loss tangible assets		0	0	0		0
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0		0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	15,86,025	-15,86,025	0	15,86,025
Total disposals tangible assets	0	0	15,86,025	-15,86,025	0	15,86,025
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	0	0		0
Total other adjustments tangible assets		0	0	0		0
Total changes in tangible assets	9,02,17,765	7,70,63,416	7,21,52,267	1,80,65,498	9,02,17,765	7,21,52,267
Tangible assets at end of period	86,31,53,820	55,62,81,069	47,92,17,653	38,39,36,167	86,31,53,820	47,92,17,653

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8,96,88,909	8,96,88,909		32,72,662	42,72,433	32,72,662
Depreciation tangible assets	-7,70,63,416		7,70,63,416	-24,46,403	-24,65,716	
Impairment loss recognised in profit or loss tangible assets	0		0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0		0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	7,326	0
Total disposals tangible assets	0	0	0	0	7,326	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0		0	0	-15,79,059	
Total other adjustments tangible assets	0		0	0	-15,79,059	
Total changes in tangible assets	1,26,25,493	8,96,88,909	7,70,63,416	8,26,259	2,20,332	32,72,662
Tangible assets at end of period	39,65,61,660	95,28,42,729	55,62,81,069	74,10,811	65,84,552	2,04,14,380

## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned and leased assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [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]		01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	42,72,433			32,72,662	42,72,433	32,72,662
Depreciation tangible assets		24,46,403	24,65,716	-24,46,403	-24,65,716	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	7,326	0	0	0	7,326	0
Total disposals tangible assets	7,326	0	0	0	7,326	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	15,79,059	0	-15,79,059	
Total other adjustments tangible assets		0	15,79,059	0	-15,79,059	
Total changes in tangible assets	42,65,107	24,46,403	40,44,775	8,26,259	2,20,332	32,72,662
Tangible assets at end of period	1,71,41,718	1,30,03,569	1,05,57,166	74,10,811	65,84,552	2,04,14,380

## Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	42,72,433			5,57,299	11,32,645	5,57,299
Depreciation tangible assets		24,46,403	24,65,716	-32,72,462	-43,46,572	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	7,326	0	0	2,38,070	0	47,61,393
Total disposals tangible assets	7,326	0	0	2,38,070	0	47,61,393
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	15,79,059	0	0	
Total other adjustments tangible assets		0	15,79,059	0	0	
Total changes in tangible assets	42,65,107	24,46,403	40,44,775	-29,53,233	-32,13,927	-42,04,094
Tangible assets at end of period	1,71,41,718	1,30,03,569	1,05,57,166	79,43,515	1,08,96,748	4,17,12,883

## Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned and leased assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,32,645			5,57,299	11,32,645	5,57,299
Depreciation tangible assets		32,72,462	43,46,572	-32,72,462	-43,46,572	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	45,23,323	0	2,38,070	0	47,61,393
Total disposals tangible assets	0	45,23,323	0	2,38,070	0	47,61,393
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	0	0	0	
Total other adjustments tangible assets		0	0	0	0	
Total changes in tangible assets	11,32,645	-12,50,861	43,46,572	-29,53,233	-32,13,927	-42,04,094
Tangible assets at end of period	4,59,16,977	3,37,69,368	3,50,20,229	79,43,515	1,08,96,748	4,17,12,883

## Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,32,645			6,81,063	7,07,299	6,81,063
Depreciation tangible assets		32,72,462	43,46,572	-9,22,540	-11,07,106	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	45,23,323	0	0	14,509	0
Total disposals tangible assets	0	45,23,323	0	0	14,509	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	0	0	13,783	
Total other adjustments tangible assets		0	0	0	13,783	
Total changes in tangible assets	11,32,645	-12,50,861	43,46,572	-2,41,477	-4,00,533	6,81,063
Tangible assets at end of period	4,59,16,977	3,37,69,368	3,50,20,229	15,66,414	18,07,891	1,45,10,690

## Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
	Owned and leased assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,07,299			6,81,063	7,07,299	6,81,063
Depreciation tangible assets		9,22,540	11,07,106	-9,22,540	-11,07,106	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	14,509	0	0	0	14,509	0
Total disposals tangible assets	14,509	0	0	0	14,509	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	-13,783	0	13,783	
Total other adjustments tangible assets		0	-13,783	0	13,783	
Total changes in tangible assets	6,92,790	9,22,540	10,93,323	-2,41,477	-4,00,533	6,81,063
Tangible assets at end of period	1,38,29,627	1,29,44,276	1,20,21,736	15,66,414	18,07,891	1,45,10,690

## Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]			Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,07,299			26,05,545	7,87,955	26,05,545
Depreciation tangible assets		9,22,540	11,07,106	-13,71,209	-11,95,185	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	14,509	0	0	0	91,700	0
Total disposals tangible assets	14,509	0	0	0	91,700	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	-13,783	0	87,114	
Total other adjustments tangible assets		0	-13,783	0	87,114	
Total changes in tangible assets	6,92,790	9,22,540	10,93,323	12,34,336	-4,11,816	26,05,545
Tangible assets at end of period	1,38,29,627	1,29,44,276	1,20,21,736	29,88,941	17,54,604	1,94,56,712

## Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned and leased assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,87,955			26,05,545	7,87,955	26,05,545
Depreciation tangible assets		13,71,209	11,95,185	-13,71,209	-11,95,185	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	91,700	0	0	0	91,700	0
Total disposals tangible assets	91,700	0	0	0	91,700	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	-87,114	0	87,114	
Total other adjustments tangible assets		0	-87,114	0	87,114	
Total changes in tangible assets	6,96,255	13,71,209	11,08,071	12,34,336	-4,11,816	26,05,545
Tangible assets at end of period	1,68,51,166	1,64,67,771	1,50,96,562	29,88,941	17,54,604	1,94,56,712

## Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,87,955			2,29,027	3,36,420	2,29,027
Depreciation tangible assets		13,71,209	11,95,185	-12,34,324	-14,27,519	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	91,700	0	0	0	0	0
Total disposals tangible assets	91,700	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	-87,114	0	0	
Total other adjustments tangible assets		0	-87,114	0	0	
Total changes in tangible assets	6,96,255	13,71,209	11,08,071	-10,05,297	-10,91,099	2,29,027
Tangible assets at end of period	1,68,51,166	1,64,67,771	1,50,96,562	37,53,375	47,58,673	1,85,48,723

## Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]					
	Owned and leased assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [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]		01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3,36,420			2,29,027	3,36,420	2,29,027
Depreciation tangible assets		12,34,324	14,27,519	-12,34,324	-14,27,519	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	0	0	0	
Total other adjustments tangible assets		0	0	0	0	
Total changes in tangible assets	3,36,420	12,34,324	14,27,519	-10,05,297	-10,91,099	2,29,027
Tangible assets at end of period	1,83,19,696	1,47,95,348	1,35,61,023	37,53,375	47,58,673	1,85,48,723

## Disclosure of tangible assets [Table]

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]			Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets				0.00	0.00	0.00
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3,36,420			2,29,027	3,36,420	2,29,027
Depreciation tangible assets		12,34,324	14,27,519	-12,34,324	-14,27,519	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	0	0	0	
Total other adjustments tangible assets		0	0	0	0	
Total changes in tangible assets	3,36,420	12,34,324	14,27,519	-10,05,297	-10,91,099	2,29,027
Tangible assets at end of period	1,83,19,696	1,47,95,348	1,35,61,023	37,53,375	47,58,673	1,85,48,723

## Disclosure of tangible assets [Table]

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
	Owned and leased assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3,36,420			2,29,027	3,36,420	2,29,027
Depreciation tangible assets		12,34,324	14,27,519	-12,34,324	-14,27,519	
Impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets		0	0	0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others		0	0	0	0	
Total other adjustments tangible assets		0	0	0	0	
Total changes in tangible assets	3,36,420	12,34,324	14,27,519	-10,05,297	-10,91,099	2,29,027
Tangible assets at end of period	1,83,19,696	1,47,95,348	1,35,61,023	37,53,375	47,58,673	1,85,48,723

**Disclosure of tangible assets [Table]**

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
		01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	0.00	0.00	0.00
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Additions other than through business combinations tangible assets	3,36,420		
Depreciation tangible assets		12,34,324	14,27,519
Impairment loss recognised in profit or loss tangible assets		0	0
Reversal of impairment loss recognised in profit or loss tangible assets		0	0
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	0
Total disposals tangible assets	0	0	0
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others		0	0
Total other adjustments tangible assets		0	0
Total changes in tangible assets	3,36,420	12,34,324	14,27,519
Tangible assets at end of period	1,83,19,696	1,47,95,348	1,35,61,023

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of notes on tangible assets explanatory [TextBlock]	
Disclosure of accounting policy on tangible assets [TextBlock]	Textual information (2) [See below]

**Textual information (2)****Disclosure of accounting policy on tangible assets [Text Block]**

Tangible assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of tangible assets includes non-refundable taxes, duties, freight, insurance, labour cost, allocable borrowing costs and other directly attributable cost to the construction / acquisition of the assets. Subsequent expenditure relating to tangible assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

'Gain or loss arising on account of sale of tangible assets are measured as the difference between the net proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss in the year in which the asset is sold.

Tangible assets under construction, advance paid towards acquisition of tangible assets and cost of assets not put to use before end are shown as capital work in progress. Projects under commissioning and other Capital Work-in-Progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

**[201100] Notes - Intangible assets****Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]						
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	12,87,535	6,67,529	12,87,535	6,67,529		
Total additions to intangible assets	12,87,535	6,67,529	12,87,535	6,67,529		
Amortization intangible assets	-4,82,865	-22,36,439			4,82,865	22,36,439
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	-5,82,846	0	0	0	5,82,846	0
Total disposals intangible assets	-5,82,846	0	0	0	5,82,846	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	13,87,516	-15,68,910	12,87,535	6,67,529	-99,981	22,36,439
Intangible assets at end of period	43,93,798	30,06,282	1,33,66,373	1,20,78,838	89,72,575	90,72,556

## Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	12,87,535	6,67,529	12,87,535	6,67,529		
Total additions to intangible assets	12,87,535	6,67,529	12,87,535	6,67,529		
Amortization intangible assets	-4,82,865	-22,36,439			4,82,865	22,36,439
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	-5,82,846	0	0	0	5,82,846	0
Total disposals intangible assets	-5,82,846	0	0	0	5,82,846	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	13,87,516	-15,68,910	12,87,535	6,67,529	-99,981	22,36,439
Intangible assets at end of period	43,93,798	30,06,282	1,33,66,373	1,20,78,838	89,72,575	90,72,556

## Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]		
Sub classes of intangible assets [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	6,67,529	6,67,529		6,67,529	6,67,529	
Total additions to intangible assets	6,67,529	6,67,529		6,67,529	6,67,529	
Amortization intangible assets	-22,36,439		22,36,439	-22,36,439		22,36,439
Impairment loss recognised in profit or loss intangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss intangible assets	0		0	0		0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0		0	0		0
Total other adjustments intangible assets	0		0	0		0
Total changes in intangible assets	-15,68,910	6,67,529	22,36,439	-15,68,910	6,67,529	22,36,439
Intangible assets at end of period	30,06,282	1,20,78,838	90,72,556	30,06,282	1,20,78,838	90,72,556

## Disclosure of intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Copyrights, patents and other operating rights [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	12,87,535	12,87,535		12,87,535	12,87,535	
Total additions to intangible assets	12,87,535	12,87,535		12,87,535	12,87,535	
Amortization intangible assets	-4,82,865		4,82,865	-4,82,865		4,82,865
Impairment loss recognised in profit or loss intangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss intangible assets	0		0	0		0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	-5,82,846	0	5,82,846	-5,82,846	0	5,82,846
Total disposals intangible assets	-5,82,846	0	5,82,846	-5,82,846	0	5,82,846
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0		0	0		0
Total other adjustments intangible assets	0		0	0		0
Total changes in intangible assets	13,87,516	12,87,535	-99,981	13,87,516	12,87,535	-99,981
Intangible assets at end of period	43,93,798	1,33,66,373	89,72,575	43,93,798	1,33,66,373	89,72,575

## Disclosure of intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Copyrights [Member]					
	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]		
Sub classes of intangible assets [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	12,87,535	12,87,535		12,87,535	12,87,535	
Total additions to intangible assets	12,87,535	12,87,535		12,87,535	12,87,535	
Amortization intangible assets	-4,82,865		4,82,865	-4,82,865		4,82,865
Impairment loss recognised in profit or loss intangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss intangible assets	0		0	0		0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	-5,82,846	0	5,82,846	-5,82,846	0	5,82,846
Total disposals intangible assets	-5,82,846	0	5,82,846	-5,82,846	0	5,82,846
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0		0	0		0
Total other adjustments intangible assets	0		0	0		0
Total changes in intangible assets	13,87,516	12,87,535	-99,981	13,87,516	12,87,535	-99,981
Intangible assets at end of period	43,93,798	1,33,66,373	89,72,575	43,93,798	1,33,66,373	89,72,575

**Disclosure of additional information intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]		Copyrights, patents and other operating rights [Member]	Copyrights [Member]
	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]
Sub classes of intangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	NA	NA	NA	As per Schedule II of Companies Act 2013	NA	NA
Description of amortization method used	-	-	-	Straight Line Value	-	-

**Disclosure of additional information intangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Copyrights [Member]
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]
	01/04/2018 to 31/03/2019
Disclosure of additional information intangible assets [Abstract]	
Disclosure of additional information intangible assets [LineItems]	
Useful lives or amortization rates intangible assets	As per Schedule II of Companies Act 2013
Description of amortization method used	Straight Line Value

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of notes on intangible assets explanatory [TextBlock]	Textual information (3) [See below]

**Textual information (3)**

**Disclosure of notes on intangible assets explanatory [Text Block]**

Intangible assets representing computer software (which does not an integral part of related hardware) ,Technical Know-How and Guidance Fee. Computer software which is acquired separately, is recognized initially at cost. After initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any

**[200400] 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]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Investments in government or trust securities	Investments in government or trust securities
Class of non-current investments	Other investments	Other investments
Non-current investments	9,000	9,000
Name of body corporate in whom investment has been made	National Saving Certificates	National Saving Certificates

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	9,000	9,000
Aggregate provision for diminution in value of non-current investments	0	0

**[200600] 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 time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity			26,98,733	0
Provision other employee related liabilities	(A) 19,99,206	(B) 16,93,778	(C) 61,09,710	(D) 51,03,173
Total provisions for employee benefits	19,99,206	16,93,778	88,08,443	51,03,173
CSR expenditure provision	0	0	0	0
Other provisions	(E) 1,27,036	(F) 1,00,633	(G) 32,80,235	(H) 4,20,22,231
Total provisions	21,26,242	17,94,411	1,20,88,678	4,71,25,404

**Footnotes**

(A) Compensated Absence\* : 1999206

(B) Compensated Absence\* : 1693778

(C) Compensated Absence : 6109710

(D) Compensated Absence : 5103173

(E) Lease Equalisation Reserve : 127036

(F) Lease Equalisation Reserve : 100633

(G) Provision for income Tax : 2083386 Provision for Warranty : 1196849

(H) Provision for income Tax : 40837382 Provision for Warranty : 1184849

**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances [Member]		Capital advances [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,94,01,157	2,46,29,284	50,41,210	57,40,799
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,94,01,157	2,46,29,284	50,41,210	57,40,799
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Security deposits [Member]		Other loans and advances [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	81,36,884	53,62,552	62,23,063	1,35,25,933
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	81,36,884	53,62,552	62,23,063	1,35,25,933
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Prepaid expenses [Member]		Deposits with statutory authorities [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,40,000	3,209	(A) 34,00,889	(B) 34,03,889
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,40,000	3,209	34,00,889	34,03,889
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Footnotes**

(A) Balances with Government Authorities : 3400889

(B) Balances with Government Authorities : 3403889

**Loans and advances [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	Other loans and advances, others [Member]		Loans and advances [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	(A) 25,82,174	(B) 1,01,18,835	11,38,98,307	7,09,66,681
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	25,82,174	1,01,18,835	11,38,98,307	7,09,66,681
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Footnotes**

(A) Advance Tax : 2582174 Gratuity Fund Balance : 0

(B) Advance Tax : 8341687 Gratuity Fund Balance : 1777148

**Loans and advances [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans and advances [Member]		Security deposits [Member]	
	Doubtful [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0	1,97,315	3,26,366
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	1,97,315	3,26,366
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Other loans and advances [Member]			
	Unsecured considered good [Member]		Doubtful [Member]	
Classification of loans and advances [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	11,37,00,992	7,06,40,315	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	11,37,00,992	7,06,40,315	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Prepaid expenses [Member]		Claims recoverable [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	20,79,718	24,30,581	35,65,473	1,32,67,745
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	20,79,718	24,30,581	35,65,473	1,32,67,745
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(8)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Claims recoverable [Member]		Other loans and advances, others [Member]	
	Doubtful [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	4,57,488	8,87,518	(A) 10,80,55,801	(B) 5,49,41,989
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	4,57,488	8,87,518	10,80,55,801	5,49,41,989
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Footnotes**

(A) Advance Tax : 3492839 Loans to Employees : 810339 Balances with Government Authorities : 103752623

(B) Advance Tax : 0 Loans to Employees : 346521 Balances with Government Authorities : 54595468

**Loans and advances [Table]**

..(9)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Doubtful [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	-4,57,488	-8,87,518
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	-4,57,488	-8,87,518
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	46,57,24,927	43,65,40,440	20,66,53,713	20,79,88,328
Mode of valuation	Textual information (4) [See below]	Textual information (5) [See below]	First In First Out Method	First In First Out Method

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	0	44,32,966	(A) 25,25,76,737	(B) 21,70,47,071
Mode of valuation	Raw Material cost on First In First Out method plus appropriate share of labour and manufacturing overheads.	Raw Material cost on First In First Out method plus appropriate share of labour and manufacturing overheads.	Raw Material cost on First In First Out method plus conversion and other costs incurred in bringing the inventories to their present location and condition.	Raw Material cost on First In First Out method plus conversion and other costs incurred in bringing the inventories to their present location and condition.

**Footnotes**

(A) Finished goods : 250209363 Finished goods - Goods in Transit : 2367374

(B) Finished goods : 215883235 Finished goods - Goods in Transit : 1163836

**Classification of inventories [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stock-in-trade [Member]		Stores and spares [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	26,48,675	19,64,150	23,88,395	30,86,304
Mode of valuation	Raw Material cost on First In First Out method plus appropriate share of labour and manufacturing overheads.	Raw Material cost on First In First Out method plus appropriate share of labour and manufacturing overheads.	First In First Out Method	First In First Out Method

**Classification of inventories [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	14,57,407	20,21,621	(A) 14,57,407	(B) 20,21,621
Mode of valuation	First In First Out Method	First In First Out Method	First In First Out Method	First In First Out Method
Nature of other inventories	First In First Out Method	First In First Out Method	First In First Out Method	First In First Out Method

**Footnotes**

(A) Packing Materials : 1457407

(B) Packing Materials : 2021621

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Secured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	30,76,33,695	26,35,93,046	(A) 94,33,089	(B) 90,35,043
Allowance for bad and doubtful debts	27,92,267	20,72,324	0	0
Total trade receivables	30,48,41,428	26,15,20,722	94,33,089	90,35,043
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Footnotes**

(A) Other Receivables : 9433089

(B) Other Receivables : 9035043

**Subclassification of trade receivables [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	(A) 29,54,08,339	(B) 25,24,85,679	27,92,267	20,72,324
Allowance for bad and doubtful debts	0	0	27,92,267	20,72,324
Total trade receivables	29,54,08,339	25,24,85,679	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

**Footnotes**

(A) Outstanding for the perios exceeding 6 Months from the date they are due for payment : 22823244 Other receivables : 272585095

(B) Outstanding for the perios exceeding 6 Months from the date they are due for payment : 19525553 Other receivables : 232960126

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	(A) 2,09,54,010	(B) 2,07,48,011
Total others, long-term	2,09,54,010	2,07,48,011
Total other long-term liabilities	2,09,54,010	2,07,48,011
Nature of other provisions	For Income Tax For Warranty	For Income Tax For Warranty
Current maturities of long-term debt	(C) 34,58,180	(D) 45,22,695
Interest accrued but not due on borrowings	(E) 63,866	(F) 1,99,735
Interest accrued and due on borrowings	(G) 17,27,038	(H) 0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	14,41,750	14,49,850
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(I) 4,05,84,406	(J) 3,95,11,516
Total other current liabilities	4,72,75,240	4,56,83,796
Other non-current assets, others	28,23,876	23,53,745
Total other non-current assets	28,23,876	23,53,745
Nature of other non-current assets, others	Non-Current Balances	Non-Current Balances
Aggregate amount of trade receivables outstanding for period exceeding six months	2,28,23,244	1,95,25,553
Fixed deposits with banks	0	0
Other balances with banks	(K) 1,04,43,919	(L) 2,00,98,700
Total balance with banks	1,04,43,919	2,00,98,700
Cash on hand	7,10,972	3,69,295
Total cash and cash equivalents	1,11,54,891	2,04,67,995
Other bank balances	(M) 5,37,87,021	(N) 87,23,964
Total cash and bank balances	6,49,41,912	2,91,91,959
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 twelve months maturity	0	0
Other current assets, others	(O) 3,77,27,162	(P) 1,48,29,277
Total other current assets	3,77,27,162	1,48,29,277

### Footnotes

- (A) Deposits from Dealers\* : 20454010 Other Deposits : 500000
- (B) Deposits from Dealers\* : 20248011 Other Deposits : 500000
- (C) Current maturities of long-term borrowings : 3458180
- (D) Current maturities of long-term borrowings : 4522695
- (E) Interest accrued but not due on borrowings from Banks : 63866
- (F) Interest accrued but not due on borrowings from Banks : 199735
- (G) Interest accrued and due on borrowings from Related Parties : 1727038
- (H) Interest accrued and due on borrowings from Related Parties : 0
- (I) Statutory dues payable : 28043484 Advances from customers : 11103588 Creditors for Capital Goods : 1437334
- (J) Statutory dues payable : 24709270 Advances from customers : 8632721 Creditors for Capital Goods : 6169525
- (K) On Current Accounts : 10443919
- (L) On Current Accounts : 20098700
- (M) Unpaid Dividend : 1441750 Deposit having original maturity more than 3 months but less than 12 months : 48420101 Deposits with original maturity of more than twelve months : 3925170
- (N) Unpaid Dividend : 1449849 Deposit having original maturity more than 3 months but less than 12 months : 3243641 Deposits with original maturity of more than twelve months : 4030474
- (O) Interest accrued on Fixed Deposits : 2518399 Interest accrued on Investment/Others : 20961 Export Incentive Recoverable : 35187802
- (P) Interest accrued on Fixed Deposits : 147614 Interest accrued on Investment/Others : 48870 Export Incentive Recoverable : 14632793

## Textual information (4)

### Mode of valuation

'Raw Materials, Packing Material and Stores and Spares :First In First Out Method'Stock-in-Trade: Raw Material cost on First In First Out method plus appropriate share of labour and manufacturing overheads.Finished Goods and Work In Progress: Raw Material cost on First In First Out method plus conversion and other costs incurred in bringing the inventories to their present location and condition.

## Textual information (5)

### Mode of valuation

'Raw Materials, Packing Material and Stores and Spares :First In First Out Method'Stock-in-Trade: Raw Material cost on First In First Out method plus appropriate share of labour and manufacturing overheads.Finished Goods and Work In Progress: Raw Material cost on First In First Out method plus conversion and other costs incurred in bringing the inventories to their present location and condition.

**[200700] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
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
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
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (6) [See below]
Disclosure of accounting policies explanatory [TextBlock]	Textual information (7) [See below]

## Textual information (6)

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

) Accounting Convention

The consolidated financial statements have been prepared in accordance with applicable accounting standards and relevant presentation requirements of the Companies Act, 2013 and are based on the historical cost convention. The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP), on accrual and going concern basis. The Company has complied in all material respects with Accounting Standards notified under section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 and the provisions of the Act (to the extent notified). The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

b) Uses of Estimates

The preparation of consolidated financial statements in conformity with Generally Accepted Accounting Principles requires the management to make judgement, estimates and assumptions that affect the reported amounts of revenues, expenses, assets & liabilities (including contingent liabilities) at the end of the reporting period. Although these estimates are based on the managements' best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amount(s) of assets or liabilities in future periods. Differences between the actual results and estimates are recognized in the year in which the results are known / materialized. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

## Textual information (7)

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

Note 1:

#### Group Information

Elofic Industries Limited was incorporated on June 2, 1973 under the provisions of the Companies Act, 1956. The company along with its subsidiary (collectively referred to as the Group) is engaged in manufacturing and supplying of automobile filters and lubes. The Holding Company has its Registered Office at 14/4, Mathura Road, Faridabad-121003.

Note 2 : Significant Accounting Policies And Notes To The Account

#### a) Accounting Convention

The consolidated financial statements have been prepared in accordance with applicable accounting standards and relevant presentation requirements of the Companies Act, 2013 and are based on the historical cost convention. The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP), on accrual and going concern basis. The Company has complied in all material respects with Accounting Standards notified under section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 and the provisions of the Act (to the extent notified). The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

#### b) Uses of Estimates

The preparation of consolidated financial statements in conformity with Generally Accepted Accounting Principles requires the management to make judgement, estimates and assumptions that affect the reported amounts of revenues, expenses, assets & liabilities (including contingent liabilities) at the end of the reporting period. Although these estimates are based on the managements' best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amount(s) of assets or liabilities in future periods. Differences between the actual results and estimates are recognized in the year in which the results are known / materialized. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

#### c) Basis of Consolidation

i) The financial statements of the Holding Company and its share in the subsidiary have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income, and expenses, after eliminating intra-group balances and intra-group transactions resulting in unrealized profits or losses in accordance with AS-21: Consolidated Financial Statements.

ii) The financial statements of foreign subsidiaries, being Non integral foreign operations, have been translated using the principles and procedures as laid down in AS-11.

iii) To the extent possible, the consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the holding company's individual financial statements. Inconsistency, if any, between the accounting policies of the subsidiary have been disclosed in the notes to accounts.

iv) The difference, if any of the cost to the holding company of its investment in subsidiary over its share in the equity of the subsidiary company as at the date of acquisition of stake is recognized in financial statements as Goodwill or Capital Reserve, as the case may be.

v) The Consolidated Financial Statements are presented, to the extent possible, in the same format as adopted by the parent company for its individual financial statements.

d) Detail of entities considered in consolidated financial statements

Name of the Enterprise	Country of Incorporation	% of voting power held as at March 31, 2019
Elofic USA, LLC	USA	100%

e) Inventories

Inventories (including those in transit) are valued at the lower of cost and net realisable value after providing for obsolescence and other losses where considered necessary. Cost of inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. The cost of purchase consists of the purchase price including duties and taxes other than those subsequently recoverable by the enterprise, freight inwards and other expenditure directly attributable for its acquisition.

The methods of determining cost of various categories of inventories are as under :

Nature of inventories	Method of valuation
Raw Materials, Packing Material and Stores and Spares	First In First Out Method
Stock-in-Trade	Raw Material cost on First In First Out method plus appropriate share of labour and manufacturing overheads.
Finished Goods and Work In Progress	Raw Material cost on First In First Out method plus conversion and other costs incurred in bringing the inventories to their present location and condition.

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

Raw materials and other supplies held for use in the production of finished products are not written down below cost except in cases where material prices have declined and it is estimated that the cost of the finished products will exceed their net realisable value.

f) Tangible Assets and Capital Work-In-Progress

Tangible assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of tangible assets includes non-refundable taxes, duties, freight, insurance, labour cost, allocable borrowing costs and other directly attributable cost to the construction / acquisition of the assets. Subsequent expenditure relating to tangible assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

'Gain or loss arising on account of sale of tangible assets are measured as the difference between the net proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss in the year in which the asset is sold.

Tangible assets under construction, advance paid towards acquisition of tangible assets and cost of assets not put to use before end are shown as capital work in progress. Projects under commissioning and other Capital Work-in-Progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

g) Intangible Assets

Intangible assets representing computer software (which does not an integral part of related hardware) ,Technical Know-How and Guidance Fee. Computer software which is acquired separately, is recognized initially at cost. After initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

h) Depreciation / Amortisation

Depreciation on tangible fixed assets is provided using written down value method as per useful life specified in Part "C" of Schedule II to the Companies Act, 2013 and after retaining residual value of 5% of the original cost of the assets as specified in the said schedule. Depreciation for assets purchased / sold during a period is proportionately charged to Statement of Profit & Loss. Leasehold improvements are amortised over the lease term or the useful life of the assets. Assets costing individually ` 5,000/- or less are fully depreciated in the year of purchase. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, commencing from the date the assets are available to the Holding Company for their use.

i) Revenue Recognition

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Group and the revenue can be reliably measured. Following are the specific revenue recognition criteria:

I. 'Revenue relating to sale of goods is recognised on dispatch of goods which coincides with the transfer of significant risks and rewards related to goods and are accounted for net of returns. Net sales, as disclosed, are exclusive of sales tax and GST.

II. 'Revenue relating to interest income is recognised on time proportionate basis determined by the amount outstanding and the rate applicable and where no significant uncertainty as to measurability or collectability exists.

III. 'Revenue relating to service income is recognised on accrual basis in accordance with the service agreements. Export Incentives are also recognised on accrual basis.

j) Purchases and Cenvat

i) Domestic purchases are booked on the basis of date of material inward receipt (MIR) note.

- ii) Import purchases are booked when the risks and rewards are transferred to the Group.
- iii) Cenvat credit taken/available has been credited to respective cost of materials, store and spares and capital goods.
  
- k) Foreign Currency Transactions

Initial Recognition: Transactions denominated in foreign currencies are recorded at an exchange rate prevailing at the time of the transaction.

Conversion: Monetary items denominated in foreign currency and not covered by forward exchange contracts are reported using the closing exchange rate on each Balance Sheet Date and those covered by forward exchange contracts are translated at the rate prevailing on the date of transaction as increased or decreased by the proportionate difference between the forward rate and exchange rate on the date of transaction, such difference having been recognised over the life of contract. Non-Monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of transaction.

Exchange Difference: The exchange difference arising on the settlement of monetary items or reporting these items at rates different from rates at which these were initially recorded / reported in previous consolidated financial statements are recognized as income/expense in the period in which they arise.

Forward Contracts: In case of forward exchange contracts, the premium or discount arising at the inception of such contracts, is amortized as income or expense over the life of the contract as well as exchange difference on such contracts i.e. difference between the exchange rates at the reporting/settlement date and the exchange rate on the date of inception of contract / the reporting date, is recognized as income / expense for the period.

- l) Investment

Long term investments are stated at cost except those investments which in the managements opinion have suffered a permanent diminution and thus valued at nominal rate. Investment which are readily realisable and intended to be held for not more than one year from the date on which such investments are made, are classified as Current Investment

- m) Employees Benefits

Expense and Liabilities in respect of employee benefits are recorded in accordance with Accounting Standard 15 Employee Benefits (Revised 2005) :

#### Short Term Employee Benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit or Loss of the year in which related services are rendered. Such Benefits include Salaries, Wages, Bonus etc. The liability for leave encashment in respect of employees (other than workers) is in the nature of short term employee benefits which has provided on the basis of estimation made by the management. Terminal Benefits, if any, are recognised as an expense immediately.

#### Defined Contribution Plan

Contributions payable to recognized Provident Fund and Employee State Insurance scheme, which are substantially defined contribution plans, are recognised as expense in the Statement of Profit & Loss, as they are incurred.

#### Defined Benefit Plan

The cost of providing defined benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognized in full in the Statement of Profit and Loss for the period in which they occur. Past service cost is recognized immediately to the extent the benefits are already vested, and otherwise is amortized on a straight line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognized past service cost and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to past service cost, plus the present value of available refunds and reductions in future contributions to the scheme.

#### Other Long Term Benefits

The Holding Company treats accumulated leave of workers as long-term employee benefit for measurement purposes. Long term compensated absences are provided for on the basis of actuarial valuation, using the Projected Unit Credit method, at the end of each financial year. Actuarial gains/ losses, if any, are recognised immediately in the Statement of Profit and Loss.

#### n) Borrowing Costs

The borrowing costs which are directly attributable to the acquisition or construction of qualifying tangible assets, which necessarily take a substantial period of time to get ready for their intended use, are capitalized as part of cost of the assets. All other borrowing costs are immediately recognised as an expense in the Statement of Profit and Loss .

#### o) Leases

The Lease under which the Holding Company assumes substantially all the risks and rewards of ownership are classified as finance leases. Such assets are capitalized at the inception of the lease at the lower of the fair value or the present value of minimum lease payments and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost, so as to obtain a constant periodic rate of interest on the outstanding liability for each period.

The assets acquired under leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Lease rentals in case of Operating leases are charged to the Statement of Profit & Loss on accrual basis on straight line basis.

#### p) Taxes On Income

Tax expense comprises current tax and deferred tax.

#### Current Tax

Current Tax is measured and expected to be paid to the tax authorities in accordance with the provisions of the Income Tax Act, 1961, and based on the expected outcome of assessment/appeals with respect to the Holding Company. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current Income Tax relating to the items recognised directly in equity is recognised in equity and not in the Statement of Profit and Loss.

#### Minimum Alternate Tax

Minimum Alternate Tax (MAT) paid in the year is charged to the Statement of Profit and Loss as current tax. The Holding Company recognises MAT credit available as an asset only to the extent that there is convincing evidence that the Holding Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which Holding Company recognises MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the Statement of Profit and Loss and shown as "MAT Credit Entitlement ". The Holding Company reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the Holding Company does not have convincing evidence that it will pay normal tax during the specified period.

## Deferred Tax

Deferred tax reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Deferred tax assets subject to consideration of prudence, are recognized and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Such assets are reviewed as at each balance sheet date to re-assess realization.

## q) Impairment of Assets

The Holding Company assesses at each reporting date whether there is an indication that an asset or Cash Generating Unit (CGU) may be impaired. If any indication exists, the recoverable amount of the same is determined. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the assets over its remaining useful life.

A previously recognised impairment loss is reversed in Statement of Profit & Loss only if there has been a change in the assumptions used to determine the assets recoverable amount since the last impairment loss was recognised.

## r) Provision, Contingent Liabilities And Contingent Assets

The Holding Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made. Provision for onerous contracts, i.e. contracts where the expected unavoidable cost of meeting the obligations under the contract exceed the economic benefits expected to be received under it, are recognised when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation. Contingent Assets are neither recognized nor disclosed in the Consolidated Financial Statements.

## s) Earning per Share (EPS)

In determining earnings per share, the Group considers the net profit after tax and includes the post tax effect of any extra ordinary items.

'- Basic earning per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

'- For the purpose of calculating Diluted Earning per share, the number of shares comprises of weighted average shares considered for deriving basic earning per share and also the weighted average number of equity share which could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless they have been issued at a later date. A transaction is considered to be antidilutive if its effect is to increase the amount of EPS, either by lowering the share count or increasing the earnings.

## t) Segmental Reporting

Identification of Segments: The geographical segment of the Group is based on the location of customer in India & outside India.

**Segment Revenue and Expense:** Segment revenue and expense which are directly attributable to the segments are considered under respective segment. Common Expenses are allocated to the two segments on turnover basis.

**Segment Asset & Liabilities:** Segment Assets include all operating assets used by a segment and consist principally of Debtors, inventories, Investment which are reported in the balance sheet. Segment liabilities include all operating liabilities and consist principally of creditors and accrued liabilities. Segment assets and liabilities do not include deferred income taxes.

**Segment Policies:** The Group prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the consolidated financial statements of the Group as a whole.

u) Government grant and subsidies

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

When the grant or subsidy relates to revenue, it is recognized as income on a systematic basis in the statement of profit and loss over the periods necessary to match the related cost, which they are intended to compensate. Where the grant relates to an assets, it is recognized as deferred income and released to income on a systematic and rational basis in the proportions in which depreciation on related assets is charged to the Statement of Profit and Loss.

Where the holding company receives non-monetary grants, the asset is accounted for on the basis of its acquisition cost. In case a non-monetary asset is given free of cost, it is recognized at a nominal value.

Government grants of the nature of promoters contribution are credited to capital reserve and treated as a part of the shareholders fund.

v) Cash Flow Statement

The cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated as specified in Accounting Standard -3 (AS-3) "Cash Flow Statement".

w) Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

x) Classification of Current / Non Current Assets and Liabilities

All assets and liabilities are presented as Current or Non Current as per the Company's normal operating cycle and other criteria set out in Schedule II of the Companies Act, 2013. Based on the nature of products and time between acquisition of assets and disposal of liabilities, the group has ascertained its operating cycle as 12 months for the purpose of current / non current classification of assets and liabilities. Operating Cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalent.

**[201700] Notes - Government grants**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of notes on government grants explanatory [TextBlock]	Textual information (8) [See below]	
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**Textual information (8)****Disclosure of notes on government grants explanatory [Text Block]**

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

When the grant or subsidy relates to revenue, it is recognized as income on a systematic basis in the statement of profit and loss over the periods necessary to match the related cost, which they are intended to compensate. Where the grant relates to an assets, it is recognized as deferred income and released to income on a systematic and rational basis in the proportions in which depreciation on related assets is charged to the Statement of Profit and Loss.

Where the holding company receives non-monetary grants, the asset is accounted for on the basis of its acquisition cost. In case a non-monetary asset is given free of cost, it is recognized at a nominal value.

Government grants of the nature of promoters contribution are credited to capital reserve and treated as a part of the shareholders fund

**[201200] Notes - Employee benefits**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of employee benefits explanatory [TextBlock]	Textual information (9) [See below]

## Textual information (9)

### Disclosure of employee benefits explanatory [Text Block]

Expense and Liabilities in respect of employee benefits are recorded in accordance with Accounting Standard 15 – Employee Benefits (Revised 2005) :

#### Short Term Employee Benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit or Loss of the year in which related services are rendered. Such Benefits include Salaries, Wages, Bonus etc. The liability for leave encashment in respect of employees (other than workers) is in the nature of short term employee benefits which has provided on the basis of estimation made by the management. Terminal Benefits, if any, are recognised as an expense immediately.

#### Defined Contribution Plan

Contributions payable to recognized Provident Fund and Employee State Insurance scheme, which are substantially defined contribution plans, are recognised as expense in the Statement of Profit & Loss, as they are incurred.

#### Defined Benefit Plan

The cost of providing defined benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognized in full in the Statement of Profit and Loss for the period in which they occur. Past service cost is recognized immediately to the extent the benefits are already vested, and otherwise is amortized on a straight line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognized past service cost and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to past service cost, plus the present value of available refunds and reductions in future contributions to the scheme.

#### Other Long Term Benefits

The Holding Company treats accumulated leave of workers as long-term employee benefit for measurement purposes. Long term compensated absences are provided for on the basis of actuarial valuation, using the Projected Unit Credit method, at the end of each financial year. Actuarial gains/ losses, if any, are recognised immediately in the Statement of Profit and Loss.

**[201800] Notes - Borrowing cost**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of notes on borrowing costs explanatory [TextBlock]	Textual information (10) [See below]

**Textual information (10)****Disclosure of notes on borrowing costs explanatory [Text Block]**

The borrowing costs which are directly attributable to the acquisition or construction of qualifying tangible assets, which necessarily take a substantial period of time to get ready for their intended use, are capitalized as part of cost of the assets. All other borrowing costs are immediately recognised as an expense in the Statement of Profit and Loss .

**[201300] Notes - Segments**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (11) [See below]

**Textual information (11)****Disclosure of enterprise's reportable segments explanatory [Text Block]**

Identification of Segments: The geographical segment of the Group is based on the location of customer in India & outside India.

Segment Revenue and Expense: Segment revenue and expense which are directly attributable to the segments are considered under respective segment. Common Expenses are allocated to the two segments on turnover basis.

Segment Asset & Liabilities: Segment Assets include all operating assets used by a segment and consist principally of Debtors, inventories, Investment which are reported in the balance sheet. Segment liabilities include all operating liabilities and consist principally of creditors and accrued liabilities. Segment assets and liabilities do not include deferred income taxes.

Segment Policies: The Group prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the consolidated financial statements of the Group as a whole.

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

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Elofic Industries (India)	Elofic Industries (India)	Mettler Auto Private Limited	Mettler Auto Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAFE6923G	AAAFE6923G	AAACM0497L	AAACM0497L
CIN of related party			U74899DL1974PTC007532	U74899DL1974PTC007532
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Rent Paid, Licence Fees, Payable	Rent Paid, Licence Agreements, Payable	Rent Paid, Consultancy	Rent Paid, Consultancy
Related party transactions [Abstract]				
Other related party transactions expense	(A) 2,76,41,428	3,10,38,586	(B) 9,00,860	(C) 8,86,341
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1,46,26,844	95,07,916		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Footnotes**

(A) Rent Paid: 14129634 Licence Fees: 13511794

(B) Rent Paid: 31145 Consultancy: 869715

(C) Rent Paid: 15118433 Licence Agreement: 15920153

**Disclosure of relationship and transactions between related parties [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Mohinder Singh Sahni	Mohinder Singh Sahni	Mohan Bir Sahni	Mohan Bir Sahni
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABJPS8514R	ABJPS8514R	AQNPS2372J	AQNPS2372J
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	NA	Loan Taken, Repayment of Loans, Interest Paid, Remuneration Paid, Club Fees	Loan Taken, Repayment of Loans, Interest Paid, Remuneration Paid, Club Fees, Outstanding Payable	Loan Taken, Repayment of Loans, Interest Paid, Remuneration Paid, Club Fees, Outstanding Payable
Related party transactions [Abstract]				
Advances taken during year related party transactions			2,00,00,000	
Advances taken during year related party transactions, percentage		1600000000.00%		(A) 150000000.00%
Interest paid during year related party transactions		10,05,997	32,86,817	32,98,068
Other related party transactions expense		(B) 3,98,09,556	(C) 2,33,25,223	(D) 2,00,20,510
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel		36,94,216	85,17,944	67,09,442
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			25,13,200	2,50,48,200
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Footnotes**

(A) Loan Taken

(B) Rent Paid: 31145 Consultancy: 855196

(C) Repayment of loan: 20000000 Interest paid: 3286817 Club fees: 384069

(D) Repayment of Loans: 39800000 Club fees: 9556

**Disclosure of relationship and transactions between related parties [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	5		6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Kanwal Deep Sahni	Kanwal Deep Sahni	Brita Sahni	Brita Sahni
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AQNPS2380J	AQNPS2380J	AMYPS5645M	AMYPS5645M
Description of nature of related party relationship	Key Management Personnel	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Loan Taken, Repayment of Loans, Interest Paid, Remuneration Paid, Club Fees, Outstanding Payable	Loan Taken, Repayment of Loans, Interest Paid, Remuneration Paid, Club Fees, Outstanding Payable	Rent Paid	Rent Paid
Related party transactions [Abstract]				
Advances taken during year related party transactions	5,00,00,000			
Advances taken during year related party transactions, percentage		(A) 424000000.00%		
Interest paid during year related party transactions	69,64,614	48,28,631		
Other related party transactions expense	(B) 3,00,66,339	(C) 3,00,54,616	(D) 4,95,135	(E) 4,95,240
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	85,26,714	67,09,442		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	7,84,25,238	5,67,48,200		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Footnotes**

(A) Loan Taken

(B) Repayment of Loan: 3000000 Club Fees: 66339

(C) Repayment of Loans: 2000000 Club fees: 20510

(D) Rent Paid

(E) Repayment of Loans: 3000000 Club fees: 54616

**Disclosure of relationship and transactions between related parties [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	7		8	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Saheb Sahni	Saheb Sahni	Karam Sahni	Karam Sahni
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AWRPS1564J	AWRPS1564J	BKXPS2916R	BKXPS2916R
Description of nature of related party relationship	Relatives of Key management personnel			
Description of nature of transactions with related party	Remuneration Paid	Remuneration Paid, Payable	Remuneration Paid	Remuneration Paid, Payable
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	5,02,871	4,80,317	6,88,958	6,82,617
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	14,810	37,791	28,767	33,759
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	9		10	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Hansveer Sahni	Hansveer Sahni	Asheen Sahni	Asheen Sahni
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AMFPS2792E	AMFPS2792E	AMFPS2794C	AMFPS2794C
Description of nature of related party relationship	Relatives of Key management personnel			
Description of nature of transactions with related party	Remuneration Paid	Remuneration Paid, Payable	Consultancy	Remuneration Paid, Payable
Related party transactions [Abstract]				
Other related party transactions expense			(A) 4,88,710	
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	16,29,660	14,09,531		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	91,337	78,391		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Footnotes**

(A) Consultancy

**Disclosure of relationship and transactions between related parties [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	11		12	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	YESS Charitable Trust	YESS Charitable Trust	B. Bhagwan Singh Elofic Charitable Trust	B. Bhagwan Singh Elofic Charitable Trust
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAATY1746R	AAATY1746R	AAATB6697A	AAATB6697A
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Donations Given	Donation Given	Donations Given	Donation Given
Related party transactions [Abstract]				
Other related party transactions expense	(A) 1,50,000	1,66,000		(B) 10,00,000
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Footnotes**

(A) Donations Given

(B) Donation Given

**Disclosure of relationship and transactions between related parties [Table]**

..(7)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	13	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	Jasmo Kanwal & Co	Jasmo Kanwal & Co
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AADFJ0241P	AADFJ0241P
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Rent Paid	Club Fees
Related party transactions [Abstract]		
Other related party transactions expense	(A) 25,954	(B) 14,707
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

**Footnotes**

(A) Rent Paid

(B) Donation Given

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes

**[201400] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of leases explanatory [TextBlock]	Textual information (12) [See below]	
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**Textual information (12)****Disclosure of leases explanatory [Text Block]**

The Lease under which the Holding Company assumes substantially all the risks and rewards of ownership are classified as finance leases. Such assets are capitalized at the inception of the lease at the lower of the fair value or the present value of minimum lease payments and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost, so as to obtain a constant periodic rate of interest on the outstanding liability for each period.

The assets acquired under leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Lease rentals in case of Operating leases are charged to the Statement of Profit & Loss on accrual basis on straight line basis.

**[300300] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of earnings per share explanatory [TextBlock]	Textual information (13) [See below]	
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	20,35,49,002	11,97,74,650
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	20,35,49,002	11,97,74,650

## Textual information (13)

### Disclosure of earnings per share explanatory [Text Block]

In determining earnings per share, the Group considers the net profit after tax and includes the post tax effect of any extra ordinary items.

'- Basic earning per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

'- For the purpose of calculating Diluted Earning per share, the number of shares comprises of weighted average shares considered for deriving basic earning per share and also the weighted average number of equity share which could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless they have been issued at a later date. A transaction is considered to be antidilutive if its effect is to increase the amount of EPS, either by lowering the share count or increasing the earnings.

### [201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (14) [See below]	
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, provision doubtful debts	(A) 9,46,328	(B) 10,24,342
Deferred tax asset, other	(C) 62,82,778	(D) 58,39,030
Total deferred tax assets	72,29,106	68,63,372
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	(E) 1,14,22,038	(F) 1,18,98,180
Deferred tax liability, other	(G) 11,178	(H) 6,15,035
Total deferred tax liabilities	1,14,33,216	1,25,13,215

#### Footnotes

(A) Provision for Doubtful debts/Advances : 946328

(B) Provision for Doubtful debts/Advances : 1024342

(C) Impact of expenditure charged to the Statement of Profit and Loss in the current year but allowed for tax purposes on payment basis : 6271680 Others : 11098

(D) Impact of expenditure charged to the Statement of Profit and Loss in the current year but allowed for tax purposes on payment basis : 5572525 Others : 266505

(E) Property, plant and equipment: Impact of difference between tax depreciation and depreciation/amortization charged for the financial reporting : 11422038

(F) Property, plant and equipment: Impact of difference between tax depreciation and depreciation/amortization charged for the financial reporting : 11898180

(G) Gratuity Recoverable - Excess paid allowed under Section 43B of Income Tax Act, 1961 : 0 Others : 11178

(H) Gratuity Recoverable - Excess paid allowed under Section 43B of Income Tax Act, 1961 : 615035 Others : 0

## Textual information (14)

### Disclosure of notes on income taxes explanatory [Text Block]

Tax expense comprises current tax and deferred tax.

#### Current Tax

Current Tax is measured and expected to be paid to the tax authorities in accordance with the provisions of the Income Tax Act, 1961, and based on the expected outcome of assessment/appeals with respect to the Holding Company. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current Income Tax relating to the items recognised directly in equity is recognised in equity and not in the Statement of Profit and Loss.

#### Minimum Alternate Tax

Minimum Alternate Tax (MAT) paid in the year is charged to the Statement of Profit and Loss as current tax. The Holding Company recognises MAT credit available as an asset only to the extent that there is convincing evidence that the Holding Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which Holding Company recognises MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the Statement of Profit and Loss and shown as "MAT Credit Entitlement". The Holding Company reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the Holding Company does not have convincing evidence that it will pay normal tax during the specified period.

#### Deferred Tax

Deferred tax reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Deferred tax assets subject to consideration of prudence, are recognized and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Such assets are reviewed as at each balance sheet date to re-assess realization.

## [202600] Notes - Consolidated financial statements

### Disclosure of details of entities consolidated [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Entities consolidated [Axis]	1
	01/04/2018 to 31/03/2019
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [LineItems]	
Name of entity consolidated	Elofic USA, LLC
Type of entity consolidated	Foreign Subsidiary
Amount of net assets of entity consolidated	30,81,986.77
Net assets of entity as percentage of consolidated net assets	64938371.00%
Amount of share in profit or loss of entity consolidated	1,18,151.98

**Disclosure of details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	1
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Elofic USA, LLC
Country of incorporation or residence of subsidiary consolidated	UNITED STATES
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	NA

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Description of reason for not consolidating subsidiary	NA
Description of fact that uniform accounting policies are not adopted for consolidated financial statements	NA
Proportion of items in consolidated financial statements to which different accounting policies have been applied	0.00%
Disclosure of details of subsidiaries explanatory [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (15) [See below]
Disclosure of other provisions explanatory [TextBlock]	

**Textual information (15)****Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]**

The Holding Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made. Provision for onerous contracts, i.e. contracts where the expected unavoidable cost of meeting the obligations under the contract exceed the economic benefits expected to be received under it, are recognised when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation. Contingent Assets are neither recognized nor disclosed in the Consolidated Financial Statements.

**[202700] Notes - Cash flow statements**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>31/03/2017</b>
Disclosure of cash flow statement explanatory [TextBlock]	Textual information (16) [See below]		
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	1,11,54,891	2,04,67,995	1,90,84,690
Total cash and cash equivalents	1,11,54,891	2,04,67,995	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	11,23,82,963	4,09,07,854	
Total income taxes paid (refund)	11,23,82,963	4,09,07,854	

**Textual information (16)****Disclosure of cash flow statement explanatory [Text Block]**

The cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated as specified in Accounting Standard -3 (AS-3) "Cash Flow Statement".

**[100200] Statement of profit and loss**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 220,12,72,404	(B) 210,92,80,656
Revenue from sale of services	0	0
Other operating revenues	(C) 9,57,01,665	(D) 6,60,80,884
Excise duty	0	2,40,37,056
Total revenue from operations other than finance company	229,69,74,069	215,13,24,484
Total revenue from operations	229,69,74,069	215,13,24,484
Other income	2,87,44,188	56,13,925
Total revenue	232,57,18,257	215,69,38,409
Expenses [Abstract]		
Cost of materials consumed	106,94,42,226	106,80,33,526
Purchases of stock-in-trade	1,67,52,112	1,56,05,740
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,38,11,787	-1,77,69,489
Employee benefit expense	34,77,59,914	30,95,77,153
Finance costs	2,47,71,897	2,32,76,769
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	9,38,70,252	9,66,93,331
Total depreciation, depletion and amortisation expense	9,38,70,252	9,66,93,331
CSR expenditure	0	0
Other expenses	51,15,04,623	46,75,94,923
Total expenses	205,02,89,237	196,30,11,953
Total profit before prior period items, exceptional items, extraordinary items and tax	27,54,29,020	19,39,26,456
Exceptional items before tax	0	22,43,308
Total profit before extraordinary items and tax	27,54,29,020	19,61,69,764
Total profit before tax	27,54,29,020	19,61,69,764
Tax expense [Abstract]		
Current tax	7,26,31,000	7,84,81,000
Deferred tax	(E) -7,50,982	(F) -20,85,886
Total tax expense	7,18,80,018	7,63,95,114
Total profit (loss) for period from continuing operations	20,35,49,002	11,97,74,650
Total profit (loss) for period before minority interest	20,35,49,002	11,97,74,650
Profit (loss) of minority interest	0	0
Total profit (loss) for period	20,35,49,002	11,97,74,650
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 81.15	[INR/shares] 47.75
Diluted earnings per equity share	[INR/shares] 81.15	[INR/shares] 47.75

**Footnotes**

- (A) - Finished Goods : 2178604364 - Traded Goods : 22668040  
(B) - Finished Goods : 2085792610 - Traded Goods : 23488046  
(C) Export Incentive : 47986151 Scrap Sales : 40017078 Others : 7698436  
(D) Export Incentive : 31432027 Scrap Sales : 33706155 Others : 942702  
(E) Deferred Tax : -1445733 Tax Adjustment for earlier years : 694751  
(F) Deferred Tax : -2881975 Tax Adjustment for earlier years : 796089

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	220,12,72,404	210,92,80,656
Total revenue from sale of products	(A) 220,12,72,404	(B) 210,92,80,656
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	9,57,01,665	6,60,80,884
Total other operating revenues	(C) 9,57,01,665	(D) 6,60,80,884
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	(E) 32,67,032	(F) 5,87,786
Interest on other current investments	(G) 1,70,505	(H) 54,414
Total interest income on current investments	34,37,537	6,42,200
Total interest income	34,37,537	6,42,200
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	(I) 1,54,69,710	(J) 39,54,180
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	(K) 70,730	(L) 0
Miscellaneous other non-operating income	(M) 97,66,211	(N) 10,17,545
Total other non-operating income	2,53,06,651	49,71,725
Total other income	2,87,44,188	56,13,925
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	(O) 6,92,387	(P) 10,07,202
Interest expense short-term loans, others	(Q) 94,01,795	(R) 85,99,375
Total interest expense short-term loans	1,00,94,182	96,06,577
Interest expense borrowings	(S) 1,17,86,487	(T) 1,06,11,771
Other interest charges	(U) 18,26,604	(V) 24,75,797
Total interest expense	2,37,07,273	2,26,94,145
Other borrowing costs	10,64,624	5,82,624
Total finance costs	2,47,71,897	2,32,76,769
Employee benefit expense [Abstract]		
Salaries and wages	(W) 31,01,87,822	(X) 27,84,15,138
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	(Y) 2,44,40,703	(Z) 2,24,91,227
Total contribution to provident and other funds	2,44,40,703	2,24,91,227
Gratuity	(AA) 81,75,881	(AB) 34,22,852
Staff welfare expense	43,97,466	47,54,431

Other employee related expenses	(AC) 5,58,042	(AD) 4,93,505
Total employee benefit expense	34,77,59,914	30,95,77,153
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	1,48,05,441	1,31,45,267
Power and fuel	6,81,13,752	6,52,79,545
Rent	1,74,09,129	1,97,36,287
Repairs to building	47,29,525	74,64,450
Repairs to machinery	(AE) 2,96,41,893	(AF) 3,49,91,549
Insurance	43,35,368	38,07,295
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(AG) 42,48,011	(AH) 40,40,787
Total rates and taxes excluding taxes on income	42,48,011	40,40,787
Research development expenditure	(AI) 2,20,04,020	(AJ) 1,50,35,475
Printing stationery	15,36,097	17,54,957
Travelling conveyance	1,78,10,550	1,68,78,412
Legal professional charges	60,07,583	41,42,687
Directors sitting fees	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	(AK) 13,51,858	(AL) 16,04,529
Total payments to auditor	13,51,858	16,04,529
Miscellaneous expenses	(AM) 31,95,11,396	(AN) 27,97,13,683
Total other expenses	51,15,04,623	46,75,94,923
Current tax [Abstract]		
Current tax pertaining to current year	7,26,31,000	7,84,81,000
Total current tax	7,26,31,000	7,84,81,000

**Footnotes**

- (A) - Finished Goods : 2178604364 - Traded Goods : 22668040  
 (B) - Finished Goods : 2085792610 - Traded Goods : 23488046  
 (C) Export Incentive : 47986151 Scrap Sales : 40017078 Others : 7698436  
 (D) Export Incentive : 31432027 Scrap Sales : 33706155 Others : 942702  
 (E) - On Fixed Deposits : 3267032  
 (F) - On Fixed Deposits : 587786  
 (G) - On Electricity Deposits : 48877 - On Income Tax Refund : 121628  
 (H) - On Electricity Deposits : 54414 - On Income Tax Refund : 0  
 (I) - Exchange Fluctuation (Net) : 15469710  
 (J) - Exchange Fluctuation (Net) : 3954180  
 (K) - Profit on Sale of Tangible Asset : 70730  
 (L) - Profit on Sale of Tangible Asset : 0  
 (M) - Allowance for Doubtful Advances Written Back : 430030 - Sundry Balances Written Back : 8547815 - Allowance for Doubtful Debts Written Back : 0 - Reversal of Deferred Govt Grant (Refer note 'a' below) : 148820 - Miscellaneous Income : 639546  
 (N) - Allowance for Doubtful Advances Written Back : 0 - Sundry Balances Written Back : 171880 - Allowance for Doubtful Debts Written Back : 192975 - Reversal of Deferred Govt Grant (Refer note 'a' below) : 183237 - Miscellaneous Income : 469453  
 (O) - On Term Loans : 692387  
 (P) - On Term Loans : 1007202  
 (Q) - On Cash Credits/Other Facilities : 9401795  
 (R) - On Cash Credits/Other Facilities : 8599375  
 (S) Interest Expense On Security Deposits from Customers : 1535056 Interest Expense On Loans from Related Parties : 10251431  
 (T) Interest Expense On Security Deposits from Customers : 1479075 Interest Expense On Loans from Related Parties : 9132696  
 (U) - On Others : 194600 Interest on Delayed Payment of Advance Taxes : 1632004  
 (V) - On Others : 55723 Interest on Delayed Payment of Advance Taxes : 2420074  
 (W) Salaries, Wages and Bonus\* : 310187822  
 (X) Salaries, Wages and Bonus\* : 278415138  
 (Y) Contribution to Provident and other funds : 24440703  
 (Z) Contribution to Provident and other funds : 22491227  
 (AA) Gratuity : 8175881  
 (AB) Gratuity : 3422852  
 (AC) Compensated Absences : 558042  
 (AD) Compensated Absences : 493505  
 (AE) - Plant & Machinery : 29641893  
 (AF) - Plant & Machinery : 34991549  
 (AG) Rates & Taxes : 4248011  
 (AH) Rates & Taxes : 4040787  
 (AI) Research and Development Expenses : 22004020  
 (AJ) Research and Development Expenses : 15035475  
 (AK) Payment to Auditors : 1351858  
 (AL) Payment to Auditors : 1604529  
 (AM) Jobwork Charges : 70378608 Increase/(Decrease) in Excise Duty : 0 - Others : 8480124 Freight Outward : 46371623 Shipping and Forwarding : 38747617 Licence Fee : 13511794 Postage and Courier : 1786032 Communication Expenses : 1598970 Sales Promotion : 40623928 Consumption of Packing Material : 37899218 Cash Discount : 26658922 Bank Charges : 1052817 CSR Expenses : 289031 Provision for Warranty : 884228 Conventions & Exhibitions : 1635783 Loss on assets written off : 0 Doubtful Advances Written Off : 416006 Allowance for Doubtful Advances : 0 Allowance for Doubtful Debts : 719943 Miscellaneous Expenses : 28456752  
 (AN) Jobwork Charges : 51047699 Increase/(Decrease) in Excise Duty : -9778778 - Others : 7714986 Freight Outward : 49028865 Shipping and Forwarding : 47754657 Licence Fee : 13491655 Postage and Courier : 1815640 Communication Expenses : 2369402 Sales Promotion : 26806691 Consumption of Packing Material : 32612970 Cash Discount : 32628726 Bank Charges : 1196325 CSR Expenses : 1000000 Provision for Warranty : 850000 Conventions & Exhibitions : 2440719 Loss on assets written off : 5679 Doubtful Advances Written Off : 0 Allowance for Doubtful Advances : 173524 Allowance for Doubtful Debts : 0 Miscellaneous Expenses : 18554923

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-25,20,90,291	-21,58,83,235
Changes in inventories of work-in-progress	(A) 44,32,966	(B) -25,01,891
Changes in inventories of stock-in-trade	(C) -6,84,525	(D) 1,39,112
Changes in other inventories	(E) 23,45,30,063	(F) 20,04,76,525
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,38,11,787	-1,77,69,489
Exceptional items before tax	0	22,43,308
Total exceptional items	0	22,43,308
Total exceptional and extraordinary items	0	22,43,308
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	(G) 217,86,04,364	(H) 208,57,92,610
Domestic sale traded goods	2,26,68,040	2,34,88,046
Total domestic turnover goods, gross	220,12,72,404	210,92,80,656
Total revenue from sale of products	(I) 220,12,72,404	(J) 210,92,80,656
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

**Footnotes**

(A) Opening : 4432966 Closing : 0

(B) Opening : 1931075 Closing : -4432966

(C) - Traded goods Opening : 1964150 - Traded Goods Closing : -2648675

(D) - Traded goods Opening : 2103262 - Traded Goods Closing : -1964150

(E) - Finished goods (Including in Transit) Opening : 217047071 - Finished Goods - in Transit Closing : -2367374 Impact of exchange fluctuation &amp; reinstatement (net) : 19850366

(F) - Finished goods (Including in Transit) Opening : 201640361 - Finished Goods - in Transit Closing : -1163836 Impact of exchange fluctuation &amp; reinstatement (net) : 0

(G) Sale of Finished Goods : 2178604364

(H) Sale of Finished Goods : 2085792610

(I) - Finished Goods : 2178604364 - Traded Goods : 22668040

(J) - Finished Goods : 2085792610 - Traded Goods : 23488046

**[300100] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of revenue explanatory [TextBlock]	Textual information (17) [See below]

## Textual information (17)

### **Disclosure of revenue explanatory [Text Block]**

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Group and the revenue can be reliably measured. Following are the specific revenue recognition criteria:

I. Revenue relating to sale of goods is recognised on dispatch of goods which coincides with the transfer of significant risks and rewards related to goods and are accounted for net of returns. Net sales, as disclosed, are exclusive of sales tax and GST.

II. Revenue relating to interest income is recognised on time proportionate basis determined by the amount outstanding and the rate applicable and where no significant uncertainty as to measurability or collectability exists.

III. Revenue relating to service income is recognised on accrual basis in accordance with the service agreements. Export Incentives are also recognised on accrual basis.