

ANI TECHNOLOGIES PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2016 to 31/03/2017

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Corporate identity number	U72900KA2010PTC086596	
Permanent account number of entity	AAJCA1389G	
Address of registered office of company	Regent Insignia, #414, 3rd Floor 4th Block, 17th Main, 100 Feet Road Koramangala Bangalore KA 560034 IN	
Type of industry	Commercial and Industrial	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2016	01/04/2015
Date of end of reporting period	31/03/2017	31/03/2016
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	(A) Lakhs	
Type of cash flow statement	Indirect Method	

Footnotes

(A) (INR in Lacs except per share data)

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Auditors [Axis]	1
	01/04/2016 to 31/03/2017
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	B S R & Associates LLP
Name of auditor signing report	Rushank Shamsundar Muthreja
Firms registration number of audit firm	116231W/W-100024
Membership number of auditor	211386
Address of auditors	MARUTHI INFO-TECH CENTRE 11-12/1 INNER RING ROAD, KORAMANGALA, BANGALORE - 560071, KARNATAKA.
Permanent account number of auditor or auditor's firm	AADFB6889R
SRN of form ADT-1	S41356486
Date of signing audit report by auditors	20/09/2017
Date of signing of balance sheet by auditors	20/09/2017

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017
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 ANI Technologies Private Limited

Report on the Consolidated Ind AS Financial Statements

We have audited the accompanying consolidated Ind AS financial statements of ANI Technologies Private Limited ("the Holding Company") and its subsidiaries (collectively referred to as "the Group"), comprising the consolidated balance sheet as at 31 March 2017, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of cash flows and the consolidated statement of changes in equity for the year then ended and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated Ind AS financial statements").

Management's Responsibility for the Consolidated Ind AS Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in Section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated Ind AS financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated changes in equity of the Group in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act, read with relevant rules thereunder.

The respective Board of Directors of the companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated Ind AS 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 presentation of the consolidated Ind AS financial statements by the Directors of the Holding Company, as aforesaid.

Auditors' Responsibility

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

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

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

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

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated Ind AS financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, including the Ind AS, of the consolidated financial position of the Group as at 31 March 2017, and their consolidated financial performance including other comprehensive income, their consolidated cash flows and consolidated changes in equity for the year ended on that date.

Emphasis of Matter

We draw attention to Note 4 to the consolidated Ind AS financial statements which more fully explains that the amalgamation of a subsidiary with the Holding Company has been accounted for under Accounting Standard 14, Accounting for Amalgamations, specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, in accordance with the Scheme of Amalgamation ('the Scheme') which was approved pursuant to sections 230 to 233 of the Act. Therefore, although the approved Scheme has been given effect to during the period in which the Holding Company follows Ind AS, since the Scheme requires the amalgamation to be given effect to from 31 March 2015 [which is earlier than the Holding Company's transition date to Ind AS (i.e. 1 April 2015)], the amalgamation has been accounted for in accordance the previous GAAP.

Our opinion is not qualified in respect of this matter.

Other matter

The financial statements of two subsidiaries have not been audited. According to the information and explanations given to us by the

management, though these entities have been incorporated during the year ended 31 March 2017, their operations are yet to commence and hence there have not been any transactions during the year and consequently these financial statements are not material to the Group. Our opinion on the consolidated Ind AS financial statements and our report on other Legal and Regulatory Requirements below, is not modified in respect of the above matter.

ANI Technologies Private Limited

Independent Auditors' Report (continued)

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 Ind AS financial statements;

(b) in our opinion, proper books of account as required by law in relation to the preparation of the aforesaid consolidated Ind AS financial statements have been kept so far as it appears from our examination of those books.

(c) the consolidated balance sheet, the consolidated statement of profit and loss including other comprehensive income, the consolidated statement of cash flows and the consolidated statement of changes in equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated Ind AS financial statements;

(d) in our opinion, the aforesaid consolidated Ind AS financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder;

(e) on the basis of the written representations received from the Directors of the companies included in the Group as on 31 March 2017 taken on record by the respective Board of Directors of these companies, none of the directors of these companies is disqualified as on 31 March 2017 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) with respect to the adequacy of the internal financial controls over financial reporting of the Holding Company and its subsidiary companies and the operating effectiveness of such controls, refer to our separate report in "Annexure A"; and

(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, in our opinion and to the best of our information and according to the explanations given to us:

i. The Group has disclosed the impact of pending litigations on its financial position in its consolidated Ind AS financial statements – Refer note 29 to the consolidated Ind AS financial statements.

ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts during the year ended 31 March

2017.

iii. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Holding Company and its subsidiary companies during the year ended 31 March 2017.

ANI Technologies Private Limited
Independent Auditors' Report (continued)

Report on Other Legal and Regulatory Requirements (continued)

iv. The Group has provided requisite disclosures in its consolidated Ind AS financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8 November 2016 to 30 December 2016. Based on audit procedures performed and relying on management representation, we report that the disclosures are in accordance with the books of account maintained by the Holding Company and its subsidiary companies and as produced to us by the management. As stated in note 38 to the consolidated Ind AS financial statements, an amount aggregating to Rs 74 lakhs has been received from transactions which are, prima facie, not permitted, for the reasons explained by management in the referenced note.

for B S R & Associates LLP
Chartered Accountants
Firm's Registration No: 116231W/W-100024

Sd/-

Rushank Muthreja
Partner
Membership Number: 211386
Place: Bengaluru
Date:

ANI Technologies Private Limited
Annexure - A to the Independent Auditors' Report on the Consolidated Ind AS Financial Statements
Report on the Internal Financial Controls over Financial Reporting under Clause (i) of
Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated Ind AS financial statements of ANI Technologies Private Limited ("the Holding Company") and its subsidiaries as at and for the year ended 31 March 2017, we have audited the internal financial controls over financial reporting of the Holding Company and its subsidiary companies as of that date, except those subsidiaries which are exempt from the requirement of clause (i) of section 143(3) of the Act.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Holding Company's and its subsidiary companies' internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated Ind AS 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 Company's and its subsidiary companies' internal financial controls system over financial reporting.

ANI Technologies Private Limited
Annexure - A to the Independent Auditors' Report (continued)

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting 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; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Holding Company and its subsidiary companies have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2017, based on the internal control over financial reporting criteria established by the Holding Company and its subsidiary companies considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Other Matter

As per the Board of Directors of certain subsidiary companies in the Group, in view of the MCA notification dated 13 June 2017, these companies are exempt from the requirements of clause (i) of Section 143(3) of the Act and therefore the report on adequacy of the internal financial controls and operating effectiveness of internal controls is not being made with respect to the aforesaid subsidiary companies.

for B S R & Associates LLP

Chartered Accountants

Firm's Registration No: 116231W/W-100024

Sd/-

Rushank Muthreja

Partner

Membership Number: 211386

Place: Bengaluru

Date:

[110000] Balance sheet

Unless otherwise specified, all monetary values are in Lakhs of INR

	31/03/2017	31/03/2016	31/03/2015
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	64,709	12,586	3,376
Goodwill	66,672	88,536	1,09,320
Other intangible assets	5,940	13,478	13,283
Intangible assets under development	117	214	0
Non-current financial assets [Abstract]			
Non-current investments	1,280	1,280	0
Loans, non-current	15,502	13,234	2,087
Total non-current financial assets	16,782	14,514	2,087
Other non-current assets	14,520	10,800	1,701
Total non-current assets	1,68,740	1,40,128	1,29,767
Current assets [Abstract]			
Inventories	0	158	183
Current financial assets [Abstract]			
Current investments	0	0	0
Trade receivables, current	2,479	1,038	1,847
Cash and cash equivalents	94,986	22,194	1,39,331
Bank balance other than cash and cash equivalents	1,70,126	3,35,893	86,200
Loans, current	0	0	0
Other current financial assets	8,236	11,397	4,156
Total current financial assets	2,75,827	3,70,522	2,31,534
Other current assets	16,566	4,495	2,231
Total current assets	2,92,393	3,75,175	2,33,948
Total assets	4,61,133	5,15,303	3,63,715
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	233.69	1.45	1.31
Other equity	3,36,921.31	4,71,850.55	3,44,020.69
Total equity attributable to owners of parent	3,37,155	4,71,852	3,44,022
Non controlling interest	1,062	481	0
Total equity	3,38,217	4,72,333	3,44,022
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	47,737	9,279	65
Total non-current financial liabilities	47,737	9,279	65
Provisions, non-current	286	193	83
Deferred tax liabilities (net)	66	92	0
Total non-current liabilities	48,089	9,564	148
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	0
Trade payables, current	4,956	5,049	3,632
Other current financial liabilities	66,498	25,888	12,262
Total current financial liabilities	71,454	30,937	15,894
Other current liabilities	3,159	2,420	1,950
Provisions, current	214	49	1,701
Total current liabilities	74,827	33,406	19,545
Total liabilities	1,22,916	42,970	19,693
Total equity and liabilities	4,61,133	5,15,303	3,63,715

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -22,798	[INR/shares] -17,221	[INR/shares] -22,798	[INR/shares] -17,221
Total basic earnings (loss) per share	[INR/shares] -22,798	[INR/shares] -17,221	[INR/shares] -22,798	[INR/shares] -17,221
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -22,798	[INR/shares] -17,221	[INR/shares] -22,798	[INR/shares] -17,221
Total diluted earnings (loss) per share	[INR/shares] -22,798	[INR/shares] -17,221	[INR/shares] -22,798	[INR/shares] -17,221

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	1,17,778	50,054
Other income	20,296	31,025
Total income	1,38,074	81,079
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	(A) 49	(B) 3,829
Changes in inventories of finished goods, work-in-progress and stock-in-trade	158	25
Employee benefit expense	57,217	46,071
Finance costs	2,878	166
Depreciation, depletion and amortisation expense	39,892	27,480
Other expenses	4,18,161	3,18,338
Total expenses	5,18,355	3,95,909
Profit before exceptional items and tax	-3,80,281	-3,14,830
Exceptional items before tax	(C) -1,09,532	0
Total profit before tax	-4,89,813	-3,14,830
Tax expense [Abstract]		
Current tax	0	-10
Deferred tax	-26	-24
Total tax expense	-26	-34
Total profit (loss) for period from continuing operations	-4,89,787	-3,14,796
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-4,89,787	-3,14,796
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-18	26
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-18	26
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		

Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	-18	26
Total comprehensive income	-4,89,805	-3,14,770
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-18	26
Total comprehensive income	-4,89,805	-3,14,770
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -22,798	[INR/shares] -17,221
Total basic earnings (loss) per share	[INR/shares] -22,798	[INR/shares] -17,221
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -22,798	[INR/shares] -17,221
Total diluted earnings (loss) per share	[INR/shares] -22,798	[INR/shares] -17,221

Footnotes

(A) Purchase of traded goods

(B) Purchase of traded goods

(C) Loss on modification of financial instrument*

* The terms of conversion of series H CCPS were modified during the current year. The difference between the fair value of the consideration that the holder would receive on conversion of the instrument under the revised terms and the fair value of the consideration that the holder would have received under the original terms has been recorded in the statement of profit and loss.

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-4,89,787	-3,14,796		-4,89,394
Changes in comprehensive income components	-18	26		-11
Total comprehensive income	-4,89,805	-3,14,770		-4,89,405
Other changes in equity [Abstract]				
Other additions to reserves	2,34,321	3,412		2,34,321
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0	26		0
Total appropriations for dividend, dividend tax and retained earnings	0	26		0
Appropriation towards bonus shares	5,54,254	0		5,54,254
Increase (decrease) through other contributions by owners, equity	5,54,059	0		5,54,059
Increase (decrease) through other changes, equity	0	38,440		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	1,098		
Other changes in equity, others	1,21,330.76	4,00,156.86		1,20,349.76
Total other changes in equity	3,55,456.76	4,43,080.86		3,54,475.76
Total increase (decrease) in equity	-1,34,348.24	1,28,310.86		-1,34,929.24
Other equity at end of period	3,37,983.31	4,72,331.55	3,44,020.69	3,36,921.31

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,14,043		-4,89,394	-3,14,043
Changes in comprehensive income components	26		-11	26
Total comprehensive income	-3,14,017		-4,89,405	-3,14,017
Other changes in equity [Abstract]				
Other additions to reserves	3,412		2,34,321	3,412
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	26		0	26
Total appropriations for dividend, dividend tax and retained earnings	26		0	26
Appropriation towards bonus shares	0		5,54,254	0
Increase (decrease) through other contributions by owners, equity	0			
Increase (decrease) through other changes, equity	38,440		0	38,440
Other changes in equity, others	4,00,020.86		2,441	3,40,166
Total other changes in equity	4,41,846.86		-3,17,492	3,81,992
Total increase (decrease) in equity	1,27,829.86		-8,06,897	67,975
Other equity at end of period	4,71,850.55	3,44,020.69	-3,88,079	4,18,818

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
		31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period			0	0
Other changes in equity [Abstract]				
Other additions to reserves			(A) 2,34,321	0
Deductions to reserves [Abstract]				
Total deductions to reserves			0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings			0	0
Appropriation towards bonus shares			5,54,254	0
Increase (decrease) through other changes, equity			0	(B) 38,440
Other changes in equity, others			0	(C) 3,40,302
Total other changes in equity			-3,19,933	3,78,742
Total increase (decrease) in equity			-3,19,933	3,78,742
Other equity at end of period	3,50,843	4,84,461	8,04,394	4,25,652

(A) Issue of preferred stock

(B) Issue of equity shares

(C) Issue of preferred stock

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Share options outstanding account [Member]			Retained earnings [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		-4,89,394
Changes in comprehensive income components				-11
Total comprehensive income				-4,89,405
Other changes in equity [Abstract]				
Other additions to reserves	0	(A) 3,386		0
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings				0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	(B) 3,754	0		-1,313
Total other changes in equity	3,754	3,386		-1,313
Total increase (decrease) in equity	3,754	3,386		-4,90,718
Other equity at end of period	7,342	3,588	202	-8,79,882

(A) Share based payments #

(B) Share based payments # - INR. 3,754

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Retained earnings [Member]		Remeasurements of defined benefit plans [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,14,043		0	0
Changes in comprehensive income components	26		(A) -11	26
Total comprehensive income	-3,14,017		-11	26
Other changes in equity [Abstract]				
Other additions to reserves	26		11	0
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	26		0	(B) 26
Total appropriations for dividend, dividend tax and retained earnings	26		0	26
Other changes in equity, others	-136		0	0
Total other changes in equity	-136		11	-26
Total increase (decrease) in equity	-3,14,153		0	0
Other equity at end of period	-3,89,164	-75,011	0	0

(A) Other comprehensive income, net of tax

(B) Transferred to retained earnings

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Remeasurements of defined benefit plans [Member]	Other retained earning [Member]		
		01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-4,89,394	-3,14,043	
Total comprehensive income		-4,89,394	-3,14,043	
Other changes in equity [Abstract]				
Other additions to reserves		-11	(A) 26	
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Other changes in equity, others		-1,313	(B) -136	
Total other changes in equity		-1,324	-110	
Total increase (decrease) in equity		-4,90,718	-3,14,153	
Other equity at end of period	0	-8,79,882	-3,89,164	-75,011

(A) Transferred to retained earnings

(B) Acquisition of non-controlling interest

Statement of changes in equity [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Other equity other [Member]			Other equity other 1 [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Increase (decrease) through other contributions by owners, equity	5,54,059	0		5,54,059
Other changes in equity, others	1,17,908.76	59,854.86		(A) 1,09,712.76
Total other changes in equity	6,71,967.76	59,854.86		6,63,771.76
Total increase (decrease) in equity	6,71,967.76	59,854.86		6,63,771.76
Other equity at end of period	7,25,000.31	53,032.55	-6,822.31	6,67,906.31
Description of nature of other equity, others				Compulsory convertible cumulative preference shares

Footnotes

(A) Contributions by and distributions to owners : CCPS - Equity component (refer note 14) - INR. 109,532, Issue of preferred stock - INR. 180 & Other adjustment INR. 0.31.

Statement of changes in equity [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Other equity other 1 [Member]		Other equity other 2 [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Increase (decrease) through other contributions by owners, equity	0			
Other changes in equity, others	(A) 0.86		(B) 8,196	(C) 59,854
Total other changes in equity	0.86		8,196	59,854
Total increase (decrease) in equity	0.86		8,196	59,854
Other equity at end of period	4,134.55	4,133.69	57,094	48,898
Description of nature of other equity, others	Compulsory convertible cumulative preference shares		Other components of equity	Other components of equity

Footnotes

(A) Issue of preferred stock

(B) Contributions by and distributions to owners : CCPS - Derivative component (refer note 14) - INR. (3,604) & Shareholders' call option rights (refer note 14) - INR. 11,800

(C) Contributions by and distributions to owners : CCPS - Derivative component (refer note 14) - INR. (3,729) & Shareholders' call option rights (refer note 14) - INR. 63,583

Statement of changes in equity [Table]

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Other equity other 2 [Member]	Non-controlling interests [Member]		
		01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-393	-753	
Changes in comprehensive income components		-7	0	
Total comprehensive income		-400	-753	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	1,098	
Other changes in equity, others		981	136	
Total other changes in equity		981	1,234	
Total increase (decrease) in equity		581	481	
Other equity at end of period	-10,956	1,062	481	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017
Disclosure of notes on changes in equity [TextBlock]	Textual information (2) [See below]

Textual information (2)

Disclosure of notes on changes in equity [Text Block]

A	Equity share capital*				
	As at 1 April 2015	1			
	Issued during the year	-			
	Balance as at 31 March, 2016	1			
	As at 1 April 2016	1			
	Issue of bonus shares	195			
	Issue of equity shares	38			
	Balance as at 31 March, 2017	234			
	* Refer note 13				
B	Other equity				
	Particulars	Attributable to owners of the Company			Attributable to Non-Controlling Interest
		Compulsory Convertible Cumulative Preference shares	Other components and	Reserve	
				Other items of other comprehensive	
					Total attributable

	(CCPS) (refer note 13)	of equity	surplus		income	to owners of the Company	
			Securities premium account	Share options outstanding account	Retained earnings	Remeasurement of defined benefit liability, net of tax	
Balance as at 1 April 2015	4,134	(10,956)	425,652	202	(75,011)	-	344,021 -
Total comprehensive income for the year ended 31 March 2016							
Loss for the year	-	-	-	-	(314,043)	-	(314,043) (753)
Other comprehensive income, net of tax	-	-	-	-	-	26	26 -
Total comprehensive income	-	-	-	-	(314,043)	26	(314,017) (753)
Transferred to retained earnings	-	-	-	-	26	(26)	- -
						c	
Transactions with owners, recorded directly in equity							
Contributions by and distributions to owners							
Issue of equity shares	-	-	38,440	-	-	-	38,440 -
Share based payments	-	-	-	3,386	-	-	3,386 -

(refer note 36)

CCPS -
Derivative
component
(refer note 13)

-	(3,729)	-	-	-	-	(3,729)	-
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Shareholders'
call option
rights (refer
note 13)

-	63,583	-	-	-	-	63,583	-
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Issue of
preferred stock

1	-	340,302	-	-	-	340,303	-
---	---	---------	---	---	---	---------	---

Total
contributions
by and
distributions to
owners

1	59,854	378,742	3,386	26	(26)	441,983	-
---	--------	---------	-------	----	------	---------	---

Changes in
ownership
interests in
subsidiaries
that do not
result in loss of
controlNon-controlling
interest on
acquisition of
subsidiary

-	-	-	-	-	-	-	1,098
---	---	---	---	---	---	---	-------

Acquisition of
non-controlling
interest

-	-	-	-	(136)	-	(136)	136
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Total changes
in ownership
interests in
subsidiaries

-	-	-	-	(136)	-	(136)	1,234
---	---	---	---	-------	---	-------	-------

Total
transactions
with owners

1	59,854	378,742	3,386	(110)	(26)	441,847	1,234
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Balance as at
31 March 2016

4,135	48,898	804,394	3,588	(389,164)	-	471,851	481
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Consolidated
Statement of

Changes in
Equity for
the year

ended 31
March 2017
(continued)

B	Other equity (continued)	Particulars	Attributable to owners of the Company						Attributable to Non-Controlling Interest		
			Compulsory Convertible Cumulative Preference shares (CCPS) (refer note 13)	Other components of equity	Reserve and surplus	Securities premium account	Share options outstanding account	Retained earnings	Other items of other comprehensive income	Remeasurement of defined benefit liability, net of tax	Total attributable to owners of the Company
		Balance as at 1 April 2016	4,135	48,898	804,394	3,588	(389,164)	-		471,851	481
		Total comprehensive income for the year ended 31 March 2017									
		Loss for the year	-	-	-	-	(489,394)	-		(489,394)	(393)
		Other comprehensive income, net of tax	-	-	-	-	-	(11)		(11)	(7)
		Total comprehensive income	-	-	-	-	(489,394)	(11)		(489,405)	(400)
		Transferred to retained earnings	-	-	-	-	(11)	11		-	-

Transactions with owners, recorded directly in equity								
Contributions by and distributions to owners								
Issue of bonus shares	554,059		(554,254)	-	-	-	(195)	-
Share based payments (refer note 36)	-		-	3,754	-	-	3,754	-
CCPS - Derivative component (refer note 13)	-	(3,604)	-	-	-	-	(3,604)	-
CCPS - Equity component (refer note 13)	109,532	-	-	-	-	-	109,532	-
Shareholders' call option rights (refer note 13)	-	11,800	-	-	-	-	11,800	-
Issue of preferred stock	180	-	234,321	-	-	-	234,501	-
Total contributions by and distributions to owners	663,771	8,196	(319,933)	3,754	(11)	11	355,788	-
Changes in ownership interests in subsidiaries that do not result in loss of control								
Acquisition of								

non-controlling interest	-	-	-	-	(1,313)	-	(1,313)	981
Total changes in ownership interests in subsidiaries	-	-	-	-	(1,313)	-	(1,313)	981
Total transactions with owners	663,771	8,196	(319,933)	3,754	(1,324)	11	354,475	981
Balance as at 31 March 2017	667,906	57,094	484,461	7,342	(879,882)	-	336,921	1,062

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-4,89,813	-3,14,830	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	2,878	166	
Adjustments for decrease (increase) in inventories	158	25	
Adjustments for decrease (increase) in trade receivables, current	-3,969	363	
Adjustments for other financial assets, non-current	(A) -14,102	(B) -2,049	
Adjustments for increase (decrease) in trade payables, current	-93	1,378	
Adjustments for increase (decrease) in other non-current liabilities	(C) 9,465	(D) 12,261	
Adjustments for depreciation and amortisation expense	(E) 39,892	(F) 27,480	
Adjustments for interest income	19,856	25,361	
Adjustments for fair value losses (gains)	(G) 24,555	(H) 58,541	
Other adjustments for which cash effects are investing or financing cash flow	(I) 77	(J) 4	
Other adjustments to reconcile profit (loss)	(K) 6,245	(L) 3,833	
Other adjustments for non-cash items	(M) 134	(N) 671	
Total adjustments for reconcile profit (loss)	45,384	77,312	
Net cash flows from (used in) operations	-4,44,429	-2,37,518	
Income taxes paid (refund)	1,607	958	
Other inflows (outflows) of cash	(O) 1,04,569	(P) -2,648	
Net cash flows from (used in) operating activities	-3,41,467	-2,41,124	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	0	(Q) 22,323	
Other cash payments to acquire equity or debt instruments of other entities	(R) 333	(S) 25,389	
Proceeds from sales of property, plant and equipment	187	450	
Purchase of property, plant and equipment	59,588	22,278	
Interest received	24,107	17,179	
Other inflows (outflows) of cash	(T) 1,69,197	(U) -2,57,894	
Net cash flows from (used in) investing activities	1,33,570	-2,65,609	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	38	38,440	
Proceeds from issuing other equity instruments	(V) 2,34,501	(W) 3,40,303	
Proceeds from borrowings	53,168	11,172	
Repayments of borrowings	4,391	189	
Interest paid	2,627	130	
Net cash flows from (used in) financing activities	2,80,689	3,89,596	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	72,792	-1,17,137	
Net increase (decrease) in cash and cash equivalents	72,792	-1,17,137	
Cash and cash equivalents cash flow statement at end of period	94,986	22,194	1,39,331

Footnotes

- (A) Financial assets and other assets
 (B) Financial assets and other assets
 (C) Financial liabilities, other liabilities and provisions
 (D) Financial liabilities, other liabilities and provisions
 (E) Depreciation and amortisation expense
 (F) Depreciation and amortisation expense
 (G) Fair value of call options on equity - INR. 11,800 & Changes in fair value of derivative liability - INR. 12,755
 (H) Fair value of call options on equity INR. 63,583 & Changes in fair value of derivative liability - INR. (5,042)
 (I) Loss on assets discarded - INR. 77
 (J) Loss on assets discarded - INR. 77 & Gain on sale of current investments - INR. (73).
 (K) Allowance for expected credit losses on financial assets - INR. 2,567, Share based payments - INR. 3,754, Income from government grants - INR. (76).
 (L) Allowance for expected credit losses on financial assets - INR. 447, Share based payments - INR. 3,386 & Income from government grants - INR. Nil.
 (M) Provision for doubtful advances
 (N) Provision for doubtful advances
 (O) Restricted bank balances and deposits - INR. (4,963) & Exceptional item - INR. 109,532
 (P) Restricted bank balances and deposits - INR. (2,648)
 (Q) Proceeds from sale of current investments
 (R) Payment towards acquisition net of cash acquired - INR. (333)
 (S) Purchase of current investments - INR. (22,250); Payment towards acquisition net of cash acquired - INR. (1,859) & Purchase of investments - INR. (1,280)
 (T) Principal received from finance lease - INR. 226; Interest received from finance lease - INR 26, Proceeds from interest bearing deposits - INR. 412,800, Investment in interest bearing deposits - INR. (244,149) & Government grant received - INR. 294
 (U) Principal received from finance lease - INR. 127; Interest received from finance lease - INR 57, Proceeds from interest bearing deposits - INR. 766,301 & Investment in interest bearing deposits - INR. (1,024,379)
 (V) Proceeds from issue of compulsory convertible preference shares
 (W) Proceeds from issue of compulsory convertible preference shares

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (4) [See below]	
Description of accounting policy for government grants [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Description of accounting policy for measuring inventories [TextBlock]	Textual information (7) [See below]	
Description of accounting policy for recognition of revenue [TextBlock]	-	
Description of accounting policy for exemption availed on first time adoption	As per Note 43	

Textual information (3)

Disclosure of significant accounting policies [Text Block]

2. Basis of preparation

A. Statement of compliance

These consolidated financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant provisions of the Act.

The Group's consolidated financial statements up to and for the year ended 31 March 2016 were prepared in accordance with the Companies (Accounting Standards) Rules, 2006, ("Previous GAAP" or "IGAAP") notified under Section 133 of the Act and other relevant provisions of the Act.

As these are the Group's first consolidated financial statements prepared in accordance with Indian Accounting Standards, Ind AS 101, First-time Adoption of Indian Accounting Standards has been applied. An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance and cashflows of the Company is provided in note 43.

The consolidated financial statements were authorised for issue by the Company's Board of Directors on 20 September 2017.

Details of the Group's accounting policies are included in Note 3.

B. Functional and presentation currency

These consolidated financial statements are presented in Indian Rupees ("INR" or "Rs. "), which is also the functional currency of the Company and its consolidated subsidiaries. All amounts are presented in INR in lakhs, unless otherwise indicated.

C. Basis of measurement

The consolidated financial statements have been prepared on the historical cost convention and on an accrual basis except for the following items:

Items	Measurement basis
Certain financial assets and liabilities (including derivatives instruments)	Fair value
Liabilities for equity-settled share-based payment arrangements	Fair value
Net defined benefit liability	Present value of defined benefit obligations

D Use of estimates and judgements

In preparing these consolidated financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

Judgements

Information about judgements made in applying accounting policies that have the most significant effects on the amounts recognised in the financial statements is included in the notes:

Note 3.5 - Commission revenue: whether the Company acts as an agent rather than as a principal in a transaction.

Note 3.5 - Lease rentals: Classification of lease rental income as operating lease and finance lease.

Note 39 - Consolidation: whether the Group has de facto control over an investee.

D Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment for the year ended 31 March 2017 are included in the following notes:

- Note 3.2 and Note 3.3 - useful life of property, plant and equipment and intangibles;

- Note 3.4 - impairment of financial assets: key assumptions over expected credit losses associated with its assets carried at amortised cost;

- Note 3.4 - impairment of non-financial assets: key assumptions underlying recoverable;

- Note 3.9 - measurement of defined benefit obligations: key actuarial assumptions;

- Note 3.12 - recognition of deferred tax assets: availability of future taxable profit against which tax losses carried forward can be used;

- Note 3.14 - recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources;

- Note 13 - estimation of fair value of unlisted preference shares;

- Note 39 - acquisition of subsidiary: fair value of consideration transferred (including contingent consideration).

E Measurement of fair values

A number of the Group's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. The Group has an established control framework with respect to the measurement of fair values. Significant valuation issues, if any, are reported to the Group's Management.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;

- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices);

- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Group recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in the following notes:

- Note 3.9 - share-based payment arrangements
- Note 3.18 - financial instruments
- Note 39 - business combinations

3.1 Business Combination

Business combinations (other than common control business combinations) on or after 1 April 2015

As part of transition to Ind AS, the Group has elected to apply the relevant Ind AS, viz. Ind AS 103, Business Combinations, to only those business combinations that occurred on or after 1 April 2015. In accordance with Ind AS 103, the Group accounts for these business combinations using the acquisition method when control is transferred to the Group (see Note 3.1 (i)). The consideration transferred for the business combination is generally measured at fair value as at the date the control is acquired (acquisition date), as are the net identifiable assets acquired. Any goodwill that arises is tested annually for impairment. Any gain on bargain purchase is recognised in Other Comprehensive Income ("OCI") and accumulated in equity as capital reserve if there exist clear evidence of the underlying reason for classifying the business combination as resulting in bargain purchase; otherwise the gain is recognised directly in equity as capital reserve. Transaction cost are expensed as incurred, except to the extent related to debt or equity securities.

The consideration transferred does not include amounts related to the settlement of pre-existing relationships with the acquiree. Such amounts are generally recognised in profit and loss.

Any contingent consideration is measured at fair value at the date of acquisition. If an obligation to pay contingent consideration that meets the definition of a financial instrument is classified as equity, then it is not remeasured subsequently and settlement is accounted for within equity. Other contingent consideration is remeasured at fair value at each reporting date and changes in the fair value of the contingent consideration are recognised in profit and loss.

If business combination is achieved in stages, any previous held equity interest in the acquiree is re-measured to its acquisition date fair value and any resulting gain or loss is recognised in statement of profit or loss or OCI, as appropriate.

3.1 Business Combination (continued)

Business combinations (common control business combinations) on or after 1 April 2015

Business combinations arising from transfer of interests in entities that are under the control of the shareholder that controls the Group are accounted for as if the acquisition had occurred at the beginning of the earliest comparative presented period or, if later, at the date that the common control was established; for this purpose comparatives are revised.

The assets and liabilities acquired are recognised at their

carrying amounts. The identity of the reserves is preserved and they appear in the consolidated financial statements of the Group in the same form in which they appeared in the financial statements of the acquired entity. The difference, if any, between the consideration and the amount of share capital of the acquired entity is transferred to capital reserve.

Business combination prior to 1 April 2015

In respect of such business combinations, goodwill represents the amount recognised under the Group's previous accounting framework under Indian GAAP.

i. Subsidiaries:

Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed to, or has right to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

ii. Non-controlling interest ("NCI"):

NCI are measured at their proportionate share of the acquiree's net identifiable assets at the date of acquisition. Changes in the Group's interest in the subsidiary that do not result in a loss of control are accounted for as equity transactions.

iii. Transactions eliminated on consolidation:

Intra-group balances and transactions, and any unrealised income and expenses arising from intra group transactions, are eliminated. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

3.2 Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit and loss.

Advances paid towards the acquisition of property, plant and equipment, outstanding at each balance sheet date are shown under other non-current assets. The cost of property, plant and equipment not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress.

Transition to Ind-AS

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April 2015, measured as per the previous Generally Accepted Accounting Principles ("GAAP"), and use that carrying value as the deemed cost of such property, plant and equipment.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable

that the future economic benefits associated with the expenditure will flow to the Group.

3.2 Property, plant and equipment (continued)

Depreciation

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is generally recognised in the statement of profit and loss. Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.

The estimated useful lives of items of property, plant and equipment for the current and comparative periods are as follows:

Class of assets	Management estimate of useful life in years	Useful life as per Schedule II
Computer equipment	1 to 6	3 to 6
Office equipment	2 to 5	5
Furniture and fixtures	3 to 10	10
Electronic equipment	3 to 10	10
Motor Vehicles	3 to 8	6 to 8

Based on technical evaluation and consequent advice, the management believes that its estimates of useful lives as given above best represent the period over which management expects to use these assets, which is different, in certain cases, from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013. In the current year, estimates with respect to certain categories of Motor Vehicles in one of group entities was revised from 6 years to 4 years.

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

3.3 Goodwill and other Intangible assets

Recognition and measurement

As part of its transition to Ind-AS, the Group has elected not to apply the relevant Ind-AS 103, Business Combinations, on business combinations that occurred prior to 1 April 2015.

Goodwill represents the cost of business acquisition in excess of the Group's interest in the net fair value of identifiable assets, liabilities and contingent liabilities of the acquiree. When the net fair value of the identifiable assets, liabilities and contingent liabilities acquired exceeds the cost of business acquisition, a gain is recognized immediately in net profit in the consolidated statement of profit and loss. Goodwill is measured at cost less accumulated impairment losses. Goodwill is tested for impairment annually at the end of each financial year.

Intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Group for its use and is included in depreciation and amortisation expense in statement of profit and loss.

Amortisation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Transition to Ind-AS

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its other Intangible assets recognised as at 1 April 2015, measured as per the previous GAAP, and use that carrying value as the deemed cost of such other Intangible assets.

Amortisation

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset. The management estimates the useful lives for its assets as follows:

Asset description	Useful life estimated (years)
Goodwill *	5
Computer software	3 – 10
Domain name	10
Trade name	5
Intellectual property	4 to 5
Non-compete fees	3
License	Indefinite

* As per the Scheme of amalgamation approved by the Honorable Regional Director, Hyderabad, Goodwill arising from the amalgamation of a subsidiary (refer note 4) is amortised over a period of 5 years starting from the financial year in which the Appointed Date of amalgamation i.e. 31 March 2015 falls.

3.4 Impairment

i. Impairment of financial assets

The Group recognises loss allowances for expected credit losses on financial assets measured at amortised cost.

At each reporting date, the Group assesses whether financial assets carried at amortised cost are credit impaired. A financial asset is 'credit impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Loss allowances for trade receivables are always measured at an amount equal to lifetime expected credit losses. Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument.

In all cases, the maximum period considered when estimating expected credit losses is the maximum contractual period over which the Group is exposed to credit risk.

Measurement of expected credit losses

Expected credit losses are a probability weighted estimate of

credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the Group in accordance with the contract and the cash flows that the Group expects to receive).

Presentation of allowance for expected credit losses in the balance sheet

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write off.

ii. Impairment of non- financial assets

The Group's non-financial assets, other than inventories and deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in statement of profit and loss.

In respect of assets for which impairment loss has been recognised in prior periods, the Group reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

3.5 Revenue recognition

i. Commission income and convenience fee

Revenue is primarily derived from commission and convenience fees, where the Group facilitates access to its technology platform to its customers. Revenue is recognised net of discounts given to its customers.

ii. Lease rentals

a) Operating leases

Leases in which the Group as a lessor does not transfer substantially all the risks and rewards of ownership of the asset are classified as operating leases. Lease income from operating leases shall be recognised in the statement of profit and loss on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern in which use benefit derived from the leased asset is diminished.

b) Finance leases

Assets given under finance lease are recognized as a receivable at an amount equal to the net investment in the lease. After initial recognition, the Group apportions lease rentals between the principal repayment and interest income so as to achieve a constant periodic rate of return on the net investment outstanding in respect of the finance lease. The interest income is recognized in the statement of profit and loss under other income.

iii. Other operating income

The Group accounts for income from data charges from operators and drivers and such fee is recognized as and when the right to receive is established. Further the Group accounts for other operating income as and when the right to receive is established.

Commission income charged to merchants on utilisation of wallet money by their customers against purchase of goods and services and commission charged to customers on withdrawal of wallet money to their bank accounts is recognised as revenue at the time of utilisation and withdrawal of wallet money respectively.

3.6 Government grants

Government grants are recognised initially at fair values when there is reasonable assurance that they will be received and the entity will comply with the conditions associated with the grant. Government grants related to assets are presented in the balance sheet by setting up the grant as deferred income. The grant set up as deferred income is recognised in statement of profit and loss on a systematic basis over the useful life of the asset.

3.7 Recognition of dividend income, interest income or interest expense

Dividend income is recognised in statement of profit and loss on the date on which the right to receive payment is established.

Interest income or expense is recognised using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to the gross carrying amount of the financial asset or the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability.

3.8 Foreign currency transactions

Transactions in foreign currency are translated into the functional currency at the exchanges rates at the dates of the transaction or an average rate, if the average rate approximates the actual rate at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated in to the functional currency at each exchange rate at the reporting date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated in to the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Exchange differences are recognised in statement of profit and loss for the period in which transaction is settled.

3.9 Employee benefits

Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus, compensated absences and ex-gratia. Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid e.g., under short-term cash bonus, if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the amount of obligation can be estimated reliably.

Post employment benefits

Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Group makes specified monthly contributions towards Government administered provident fund scheme. Obligations for contributions to defined contribution plans are recognised as an employee benefits expense in statement of profit and loss in the periods during which the related services are rendered by employees.

Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Group's net obligation in respect of defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods and discounting that amount.

The calculation of defined benefit obligation is performed annually by a qualified actuary using the projected unit credit method.

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses are recognised in other comprehensive income (OCI). The Group determines the net interest expense on the net defined benefit liability for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability, taking into account any changes in the net defined benefit liability during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of profit and loss.

Share- based payment transactions

The grant date fair value of equity settled share-based payment awards granted to employees of the Group is recognised as an employee benefits expense, with a corresponding increase in equity, over the period that the employees unconditionally become entitled to the awards. The amount recognised as expense is based on the estimate of the number of awards for which the related service are expected to be met, such that the amount

ultimately recognised as an expense is based on the number of awards that do meet the related service conditions at the vesting date.

Transition to Ind-AS

On transition to Ind-AS, the Group has elected to fair value the grants awarded to employees on grant date and account for it retrospectively.

3.10 Leases

i. Determining whether an arrangement constitutes as lease

At inception of an arrangement, it is determined whether the arrangement is or contains a lease. At inception or on reassessment of the arrangement that contains a lease, the payments and other consideration required by such an arrangement are separated into those for the lease and those for other elements on the basis of their relative fair values.

ii. Assets held under leases

Assets held under leases that do not transfer to the Group substantially all the risks and rewards of ownership (i.e. operating leases) are not recognised in the balance sheet.

iii. Lease payments

Payments made under operating leases are generally recognised in statement of profit and loss on a straight- line basis over the term of the lease unless such payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases. Lease incentives received are recognised as an integral part of the total lease expense over the term of the lease.

3.11 Advertising, marketing and sales promotion

Advertising and marketing costs comprise of internet, television, radio and print media advertisement costs and promotion discount given to customers as well as event driven promotion cost for the services. These expenses are primarily incurred towards brand building and customer acquisitions that builds and enhances the market share of the Group.

3.12 Income taxes

Income tax comprises current and deferred tax. It is recognised in statement of profit and loss except to the extent that it relates to a business combination or to an item recognised directly in equity or in other comprehensive income.

i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognised as current tax in the statement of profit and loss. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

ii. Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Group recognises a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realised. Deferred tax assets unrecognised or recognised,

are reviewed at each reporting date and are recognised/ reduced to the extent that it is probable/ no longer probable respectively that the related tax benefit will be realised.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

The basic earnings / (loss) per share ('EPS') is computed by dividing the net profit / (loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of equity shares that 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 issued at a later date. In computing dilutive earning per share, only potential equity shares that are dilutive i.e. which reduces earnings per share or increases loss per share are included.

3.14 Provision and contingent liabilities

A provision is recognized if, as a result of a past event, the Group has a present legal constructive obligation that can be reasonably estimated, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

3.15 Inventories

Traded goods are measured at lower of cost and net realizable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on a first-in-first-out (FIFO) basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. The comparison of cost and net realisable value is made on an item-by-item basis.

3.16 Cash flow statement

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

3.17 Borrowings and borrowing costs

Borrowings are initially recognised at fair value, net of

transaction costs incurred. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the effective interest rate amortisation process.

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

3.18 Financial instruments

i. Recognition and initial measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Group becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

ii. Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at either at amortised cost, FVTPL or fair value in other comprehensive income (FVOCI). Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Group changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Group may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets: Business model assessment

The Group makes an assessment of the objective of the business model in which a financial asset is held at investment level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

- the stated policies and objectives for each of such investments and the operation of those policies in practice;
- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Group's continuing recognition of the assets.

Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTPL.

Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin.

3.18 Financial instruments (continued)

In assessing whether the contractual cash flows are solely payments of principal and interest, the Group considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Group considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable interest rate features;
- prepayment and extension features; and
- terms that limit the Group's claim to cash flows from specified assets (e.g. non-recourse features).

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in statement of profit and loss.

Financial assets at amortised cost

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in statement of profit and loss. Any gain or loss on derecognition is recognised in statement of profit and loss.

Equity investments at FVOCI

These assets are subsequently measured at fair value. Dividends are recognised as income in statement of profit and loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to statement of profit and loss.

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in statement of profit and loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in statement of profit and loss. Any gain or loss on derecognition is also recognised in statement of profit and loss.

iii. Derecognition

Financial assets

The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Group derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Group also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in statement of profit and loss.

iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

v. Compound financial instruments

Compound financial instruments issued by the Company comprise compulsorily convertible cumulative preference shares denominated in INR that can be converted to equity shares at the option of the holder, when the number of shares to be issued is fixed and does not vary with changes in fair value.

The liability component of a compound financial instrument is initially recognised at the fair value of a similar liability that does not have an equity conversion option. The equity component is initially recognised at the difference between the fair value of the compound financial instruments as a whole and the fair value of the liability component.

Subsequent to initial recognition, the liability component of a compound financial instrument is measured at fair value through the statement of profit and loss.

Textual information (4)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

3.14 Cash flow statement

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

Textual information (5)

Description of accounting policy for government grants [Text Block]

Government grants

Government grants are recognised initially at fair values when there is reasonable assurance that they will be received and the entity will comply with the conditions associated with the grant. Government grants related to assets are presented in the balance sheet by setting up the grant as deferred income. The grant set up as deferred income is recognised in statement of profit and loss on a systematic basis over the useful life of the asset.

Textual information (6)

Description of accounting policy for government grants [Text Block]

Government grants

Government grants are recognised initially at fair values when there is reasonable assurance that they will be received and the entity will comply with the conditions associated with the grant. Government grants related to assets are presented in the balance sheet by setting up the grant as deferred income. The grant set up as deferred income is recognised in statement of profit and loss on a systematic basis over the useful life of the asset.

Textual information (7)

Description of accounting policy for measuring inventories [Text Block]

3.15 Inventories

Traded goods are measured at lower of cost and net realizable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on a first-in-first-out (FIFO) basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. The comparison of cost and net realisable value is made on an item-by-item basis.

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

Disclosure of reclassifications or changes in presentation [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Reclassified items [Axis]	1		2	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Goodwill	Goodwill	Other intangible assets	Other intangible assets
Amount of reclassifications or changes in presentation	0	-999	0	1,986
Description of reason for reclassifications or changes in presentation	-	-	-	-

Disclosure of reclassifications or changes in presentation [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Reclassified items [Axis]	3		4	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Financial assets (Other financial assets)	Financial assets (Other financial assets)	Other non-current assets	Other non-current assets
Amount of reclassifications or changes in presentation	0	-1,018	0	1,036
Description of reason for reclassifications or changes in presentation	Textual information (8) [See below]	Textual information (9) [See below]	Textual information (10) [See below]	Textual information (11) [See below]

Disclosure of reclassifications or changes in presentation [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Reclassified items [Axis]	5		6	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Financial assets (Other financial assets)	Financial assets (Other financial assets)	Other current assets	Other current assets
Amount of reclassifications or changes in presentation	0	-150	0	90
Description of reason for reclassifications or changes in presentation	Textual information (12) [See below]	Textual information (13) [See below]	Textual information (14) [See below]	Textual information (15) [See below]

Disclosure of reclassifications or changes in presentation [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Reclassified items [Axis]	7		8	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Other equity	Other equity	Non-controlling interest	Non-controlling interest
Amount of reclassifications or changes in presentation	0	-2,440	0	481
Description of reason for reclassifications or changes in presentation	Textual information (16) [See below]	Textual information (17) [See below]	-	-

Disclosure of reclassifications or changes in presentation [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Reclassified items [Axis]	9		10	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Other long-term liabilities	Other long-term liabilities	Deferred tax liability	Deferred tax liability
Amount of reclassifications or changes in presentation	0	-219	0	92
Description of reason for reclassifications or changes in presentation	Textual information (18) [See below]	Textual information (19) [See below]	-	-

Disclosure of reclassifications or changes in presentation [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Reclassified items [Axis]	11		12	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Derivatives	Derivatives	Other income	Other income
Amount of reclassifications or changes in presentation	0	3,031	0	5,378
Description of reason for reclassifications or changes in presentation	Textual information (20) [See below]	Textual information (21) [See below]	-	-

Disclosure of reclassifications or changes in presentation [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Reclassified items [Axis]	13		14	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Employee benefits expense	Employee benefits expense	Finance costs	Finance costs
Amount of reclassifications or changes in presentation	0	-89	0	7
Description of reason for reclassifications or changes in presentation	Textual information (22) [See below]	Textual information (23) [See below]	-	-

Disclosure of reclassifications or changes in presentation [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Reclassified items [Axis]	15		16	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Depreciation and amortisation expense	Depreciation and amortisation expense	Other expenses	Other expenses
Amount of reclassifications or changes in presentation	0	70	0	63,822
Description of reason for reclassifications or changes in presentation	-	-	-	-

Disclosure of reclassifications or changes in presentation [Table]

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Reclassified items [Axis]	17		18	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Deferred tax	Deferred tax	Remeasurements of defined benefit liability / (asset)	Remeasurements of defined benefit liability / (asset)
Amount of reclassifications or changes in presentation	0	-21	0	26
Description of reason for reclassifications or changes in presentation	-	-	-	-

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (24) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (25) [See below]	Textual information (26) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	Yes	Yes
Disclosure of reclassifications or changes in presentation [TextBlock]		
Disclosure of significant accounting policies [TextBlock]	Textual information (27) [See below]	

Textual information (8)**Description of reason for reclassifications or changes in presentation**

Other financial assets and Other assets - Security deposits and Prepaid rent Under the previous GAAP, interest free lease security deposits (that are refundable in cash on completion of the lease term) are recorded at their transition value. Under Ind AS, all financial assets are required to be recognised at fair value. Accordingly, the Group has fair valued these security deposits under Ind AS. Difference between the fair value and transaction value of the security deposits has been recognised as prepaid rent. The related interest income and rental expense have also been recognised.

Textual information (9)

Description of reason for reclassifications or changes in presentation

Other financial assets and Other assets - Security deposits and Prepaid rent Under the previous GAAP, interest free lease security deposits (that are refundable in cash on completion of the lease term) are recorded at their transition value. Under Ind AS, all financial assets are required to be recognised at fair value. Accordingly, the Group has fair valued these security deposits under Ind AS. Difference between the fair value and transaction value of the security deposits has been recognised as prepaid rent. The related interest income and rental expense have also been recognised.

Textual information (10)

Description of reason for reclassifications or changes in presentation

Other financial assets and Other assets - Security deposits and Prepaid rent Under the previous GAAP, interest free lease security deposits (that are refundable in cash on completion of the lease term) are recorded at their transition value. Under Ind AS, all financial assets are required to be recognised at fair value. Accordingly, the Group has fair valued these security deposits under Ind AS. Difference between the fair value and transaction value of the security deposits has been recognised as prepaid rent. The related interest income and rental expense have also been recognised.

Textual information (11)

Description of reason for reclassifications or changes in presentation

Other financial assets and Other assets - Security deposits and Prepaid rent Under the previous GAAP, interest free lease security deposits (that are refundable in cash on completion of the lease term) are recorded at their transition value. Under Ind AS, all financial assets are required to be recognised at fair value. Accordingly, the Group has fair valued these security deposits under Ind AS. Difference between the fair value and transaction value of the security deposits has been recognised as prepaid rent. The related interest income and rental expense have also been recognised.

Textual information (12)

Description of reason for reclassifications or changes in presentation

Other financial assets and Other assets - Security deposits and Prepaid rent Under the previous GAAP, interest free lease security deposits (that are refundable in cash on completion of the lease term) are recorded at their transition value. Under Ind AS, all financial assets are required to be recognised at fair value. Accordingly, the Group has fair valued these security deposits under Ind AS. Difference between the fair value and transaction value of the security deposits has been recognised as prepaid rent. The related interest income and rental expense have also been recognised.

Textual information (13)

Description of reason for reclassifications or changes in presentation

Other financial assets and Other assets - Security deposits and Prepaid rent Under the previous GAAP, interest free lease security deposits (that are refundable in cash on completion of the lease term) are recorded at their transition value. Under Ind AS, all financial assets are required to be recognised at fair value. Accordingly, the Group has fair valued these security deposits under Ind AS. Difference between the fair value and transaction value of the security deposits has been recognised as prepaid rent. The related interest income and rental expense have also been recognised.

Textual information (14)

Description of reason for reclassifications or changes in presentation

Other financial assets and Other assets - Security deposits and Prepaid rent Under the previous GAAP, interest free lease security deposits (that are refundable in cash on completion of the lease term) are recorded at their transition value. Under Ind AS, all financial assets are required to be recognised at fair value. Accordingly, the Group has fair valued these security deposits under Ind AS. Difference between the fair value and transaction value of the security deposits has been recognised as prepaid rent. The related interest income and rental expense have also been recognised.

Textual information (15)

Description of reason for reclassifications or changes in presentation

Other financial assets and Other assets - Security deposits and Prepaid rent Under the previous GAAP, interest free lease security deposits (that are refundable in cash on completion of the lease term) are recorded at their transition value. Under Ind AS, all financial assets are required to be recognised at fair value. Accordingly, the Group has fair valued these security deposits under Ind AS. Difference between the fair value and transaction value of the security deposits has been recognised as prepaid rent. The related interest income and rental expense have also been recognised.

Textual information (16)

Description of reason for reclassifications or changes in presentation

Other equity Adjustments to other equity have been made in accordance with Ind AS. The table below summarises the adjustments made to the various components of other equity on adoption of Ind AS. Increase / (decrease) in other equity is as follows: 1 April 2015 31 March 2016
Derivative portion of Compulsory Convertible Preference Share (CCPS) [refer note (d) below] (4,344) (3,031) Reversal of rent equalisation liability [refer note (c) below] 97 219 Amortisation of subsidiary intangibles, net of tax - (49) Unwinding of interest on security deposit and amortisation of prepaid rent - retained earnings (17) (40) Capital reserve transferred to retained earnings on acquisition of a subsidiary 25 25
Acquisition of non-controlling interest - 436 (4,239) (2,440)

Textual information (17)

Description of reason for reclassifications or changes in presentation

Other equity Adjustments to other equity have been made in accordance with Ind AS. The table below summarises the adjustments made to the various components of other equity on adoption of Ind AS. Increase / (decrease) in other equity is as follows: 1 April 2015 31 March 2016
Derivative portion of Compulsory Convertible Preference Share (CCPS) [refer note (d) below] (4,344) (3,031) Reversal of rent equalisation liability [refer note (c) below] 97 219 Amortisation of subsidiary intangibles, net of tax - (49) Unwinding of interest on security deposit and amortisation of prepaid rent - retained earnings (17) (40) Capital reserve transferred to retained earnings on acquisition of a subsidiary 25 25
Acquisition of non-controlling interest - 436 (4,239) (2,440)

Textual information (18)

Description of reason for reclassifications or changes in presentation

Other long-term liabilities The Group under the previous GAAP was straight-lining rent based on the lease period of each of the rented premises. On application of Ind AS 17, Leases, where payments to the lessor are structured to increase in line with general inflation, the standard requires straight-lining of rent is not required. Accordingly, the Group has reversed the rent equalisation liability created previously on certain operating lease arrangements.

Textual information (19)

Description of reason for reclassifications or changes in presentation

Other long-term liabilities The Group under the previous GAAP was straight-lining rent based on the lease period of each of the rented premises. On application of Ind AS 17, Leases, where payments to the lessor are structured to increase in line with general inflation, the standard requires straight-lining of rent is not required. Accordingly, the Group has reversed the rent equalisation liability created previously on certain operating lease arrangements.

Textual information (20)

Description of reason for reclassifications or changes in presentation

Derivatives Ind AS 109 requires that compound financial instruments be split between equity and liability. The embedded derivatives contained in the form of down round protection rights represents a derivative liability. The derivative liability has been fair valued and carved out of the host equity instrument in accordance with the standard. Fair value changes are recorded through statement of profit and loss.

Textual information (21)

Description of reason for reclassifications or changes in presentation

Derivatives Ind AS 109 requires that compound financial instruments be split between equity and liability. The embedded derivatives contained in the form of down round protection rights represents a derivative liability. The derivative liability has been fair valued and carved out of the host equity instrument in accordance with the standard. Fair value changes are recorded through statement of profit and loss.

Textual information (22)

Description of reason for reclassifications or changes in presentation

Employee benefit expenses Adjustments reflect the following on account of adoption of Ind AS: 1. Fair valuation of employee stock options as per Ind AS 102. The additional expense on fair valuation of the options is recorded above under employee benefit expenses. 2. Ind AS requires that remeasurement gains/ losses be recognised in other comprehensive income as per Ind-AS 19 - Employee benefits, as compared to being recognized through profit or loss under the previous GAAP. This has no impact on the total comprehensive income and total equity as on 1 April 2015 or as on 31 March 2016.

Textual information (23)

Description of reason for reclassifications or changes in presentation

Employee benefit expenses Adjustments reflect the following on account of adoption of Ind AS: 1. Fair valuation of employee stock options as per Ind AS 102. The additional expense on fair valuation of the options is recorded above under employee benefit expenses. 2. Ind AS requires that remeasurement gains/ losses be recognised in other comprehensive income as per Ind-AS 19 - Employee benefits, as compared to being recognized through profit or loss under the previous GAAP. This has no impact on the total comprehensive income and total equity as on 1 April 2015 or as on 31 March 2016.

Textual information (24)

Disclosure of corporate information notes and other explanatory information [Text Block]

Reporting entity

ANI Technologies Private Limited (referred to as "the Company" or "OLA" or "ANI") is the leading technology service provider in the emerging cab-hailing market in India, established with the mission of providing mobility to a billion Indians. It is one of the fastest growing start-up in the Indian e-commerce sector which provides internet and mobile technology platform for cab-hailing by the commuters. This Company operates under the brand name "OLA".

The Company is a private limited company incorporated and domiciled in India and has its registered office at Bengaluru, Karnataka, India.

Textual information (25)

Statement of Ind AS compliance [Text Block]

40. Explanation of transition to Ind AS

As stated in note 2, these are the Company's first financial statements prepared in accordance with Ind AS. For the year ended 31 March 2016, the Company had prepared its financial statements in accordance with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Act ('previous GAAP').

The accounting policies set out in note 3 have been applied in preparing these financial statements for the year ended 31 March 2017 including the comparative information for the year ended 31 March 2016 and the opening Ind AS balance sheet on the date of transition i.e. 1 April 2015.

In preparing its Ind AS balance sheet as at 1 April 2015 and in presenting the comparative information for the year ended 31 March 2016, the Company has adjusted amounts reported previously in financial statements prepared in accordance with previous GAAP adjusted per note 4 . This note explains the principal adjustments made by the Company in restating its financial statements prepared in accordance with previous GAAP, and how the transition from previous GAAP to Ind AS has affected the Company's financial position, financial performance and cash flows.

Optional exemptions availed and mandatory exceptions

In preparing these financial statements, the Company has applied the below mentioned optional exemptions and mandatory exceptions.

(i) Property, plant and equipment and intangible assets

As per Ind AS 101 an entity may elect to:

(i) measure an item of property, plant and equipment at the date of transition at its fair value and use that fair value as its deemed cost at that date; or

(ii) use a previous GAAP revaluation of an item of property, plant and equipment at or before the date of transition as deemed cost at the date of the revaluation, provided the revaluation was, at the date of the revaluation, broadly comparable to:

? fair value;

? or cost or depreciated cost under Ind AS adjusted to reflect, for example, changes in a general or specific price index.

The elections under (i) and (ii) above are also available for intangible assets that meets the recognition criteria in Ind AS 38, Intangible Assets, (including reliable measurement of original cost); and criteria in Ind AS 38 for revaluation (including the existence of an active market); or

(iii) use carrying values of property, plant and equipment and intangible assets as on the date of transition to Ind AS (which are measured in accordance with previous GAAP and after making adjustments relating to decommissioning liabilities prescribed under Ind AS 101) if there has been no change in its functional currency on the date of transition.

As permitted by Ind AS 101, the Company has elected to continue with the carrying values under previous GAAP for all the items of property, plant and equipment. The same election has been made in respect of intangible assets. The Company has disclosed the net carrying amount of property, plant and equipment and intangible assets as its deemed cost as at the date of transition.

(ii) Business combinations

As per Ind AS 101 at the date of transition, an entity may elect not to restate business combinations that occurred before the date of transition. If the entity restates any business combinations that occurred before the date of transition then it restates all later business combinations, and also applies Ind AS 110, Consolidated Financial Statements from that date.

The Company has elected to avail this exemption and accordingly business combinations occurring prior to the transition date have not been restated.

(iii) Investments in subsidiaries

Ind AS 101 provides an exemption to the first-time adopter to measure an investment in subsidiary at:

- a) cost determined in accordance with Ind AS 27; or
- b) deemed cost, which shall be its:
 - i) fair value at the entity's date of transition to Ind ASs in its separate financial statements; or
 - ii) previous GAAP carrying amount at that date.

The Company has chosen to avail the exemption provided by Ind AS 101 and value investments in its subsidiaries at deemed cost being the previous GAAP carrying amount at the transition date.

40. Explanation of transition to Ind AS (continued)

Mandatory exceptions:

(i) Estimates

As per Ind AS 101, an entity's estimates in accordance with Ind AS at the date of transition to Ind AS at the end of the comparative period presented in the entity's first Ind AS financial statements, as the case may be, should be consistent with estimates made for the same date in accordance with the previous GAAP unless there is objective evidence that those estimates were in error.

However, the estimates should be adjusted to reflect any differences in accounting policies. As per Ind AS 101, where application of Ind AS requires an entity to make certain estimates that were not required under previous GAAP, those estimates should be made to reflect conditions that existed at the date of transition (for preparing opening Ind AS Balance sheet) or at the end of the comparative period (for presenting comparative information as per Ind AS).

The Company's estimates under Ind AS are consistent with the above requirement. Key estimates considered in preparation of the financial statements that were not required under the previous GAAP are listed below:

- Fair valuation of financial instruments carried at FVTPL.
- Impairment of financial assets based on the expected credit loss model.
- Determination of the discounted value for financial instruments carried at amortised cost.

(ii) Classification and measurement of financial assets

Ind AS 101 requires an entity to assess classification of financial assets on the basis of facts and circumstances existing as on the date of transition. Further, the standard permits measurement of financial assets accounted at amortised cost based on facts and circumstances existing at the date of transition if retrospective application is impracticable.

Accordingly, the Company has determined the classification of financial assets based on facts and circumstances that exist on the date of transition. Measurement of the financial assets accounted at amortised cost has been done retrospectively except where the same is impracticable.

(iii) De-recognition of financial assets and liabilities

As per Ind AS 101, an entity should apply the derecognition requirements in Ind AS 109, Financial Instruments, prospectively for transactions occurring on or after the date of transition to Ind AS.

However, an entity may apply the derecognition requirements retrospectively from a date chosen by it if the information needed to apply Ind AS 109 to financial assets and financial liabilities derecognised as a result of past transactions was obtained at the time of initially accounting for those transactions.

The Company has elected to apply the derecognition principles of Ind AS 109 prospectively as reliable information is not available at the time of initially accounting for these transactions.

Reconciliations

The following reconciliations provides the effect of transition to Ind AS from previous GAAP in accordance with Ind AS 101:

1. Equity as at 1 April 2015 and 31 March 2016

2. Total comprehensive income for the year ended 31 March 2016.

40. Explanation of transition to Ind AS (continued)

Reconciliation of equity as previously reported under IGAAP to Ind AS

(Rs. in lakhs)

As at
date of
Note transition
- 1 April
2015

As at 31
March
2016

Previous
GAAP* #

Adjustments
on transition Ind AS
to Ind AS

Previous
GAAP* #

Adjustments
on transition Ind AS
to Ind AS

ASSETS

Non-current assets

(a) Property, plant and equipment	3,192	-	3,192	5,513	-	5,513	
(b) Goodwill	109,320	-	109,320	87,456	-	87,456	
(c) Other Intangible assets	13,283	-	13,283	11,490	-	11,490	
(d) Intangible asset under development	-	-	-	214	-	214	
(e) Financial assets							
(i) Investments	(a)	45	-	45	3,580	356	3,936
(ii) Loans		710	-	710	7,913	-	7,913
(iii) Other financial assets	(b)	2,660	(860)	1,800	12,981	(1,047)	11,934
(f) Other non-current assets	(b)	861	823	1,684	1,384	1,032	2,416
Total non-current assets		130,071	(37)	130,034	130,531	341	130,872

Current assets

(a) Inventories	183	-	183	158	-	158	
(b) Financial assets							
(i) Trade receivables	1,817	-	1,817	827	-	827	
(ii) Cash and cash equivalents	139,263	-	139,263	21,742	-	21,742	
(iii) Other balances with bank	86,198	-	86,198	333,228	-	333,228	
(iv) Other financial assets	(b)	3,954	14	3,968	13,140	(116)	13,024
(c) Other current assets	(b)	2,221	7	2,228	3,508	89	3,597
Total current assets		233,636	21	233,657	372,603	(27)	372,576

TOTAL ASSETS		363,707	(16)	363,691	503,134	314	503,448
EQUITY AND LIABILITIES							
Equity							
(a) Equity share capital		1	-	1	1	-	1
(b) Other equity	(c)	348,604	(4,263)	344,341	477,126	(2,854)	474,272
Total equity		348,605	(4,263)	344,342	477,127	(2,854)	474,273
Liabilities							
Non-current liabilities							
(a) Financial liabilities							
(i) Borrowings		64	-	64	-	-	-
(ii) Other financial liabilities	(a)	-	-	-	-	356	356
(b) Provisions		83	-	83	191	-	191
(c) Deferred tax liabilities		-	-	-	-	-	-
(d) Other long-term liabilities	(d)	97	(97)	-	219	(219)	-
Total non-current liabilities		244	(97)	147	410	137	547
Current liabilities							
(a) Financial liabilities							
(i) Trade payables		3,622	-	3,622	5,004	-	5,004
(ii) Derivatives	(e)	-	4,344	4,344	-	3,031	3,031

(iii) Other financial liabilities	7,656	-	7,656	18,162	-	18,162
(b) Provisions	1,682	-	1,682	49	-	49
(c) Other current liabilities	1,898	-	1,898	2,382	-	2,382
Total current liabilities	14,858	4,344	19,202	25,597	3,031	28,628
Total liabilities	15,102	4,247	19,349	26,007	3,168	29,175
TOTAL EQUITY AND LIABILITIES	363,707	(16)	363,691	503,134	314	503,448

40. Explanation of transition to Ind AS (continued)

Reconciliation of total comprehensive income for the
year ended 31 March 2016

(Rs. in
lakhs)

	Note	Year ended 31 March 2016	Previous GAAP * #	Adjustments on transition to Ind AS	Ind AS
Revenue from operations		49,451	-		49,451
Other income	(b) & (e)	25,685	5,376		31,061
TOTAL INCOME		75,136	5,376		80,512
EXPENSES					
Employee benefits expense	(f)	45,036	(89)		44,947
Purchases of traded goods		3,829	-		3,829

Changes in inventories of traded goods		25	-	25
Finance costs		12	7	19
Depreciation and amortisation expense		26,862	-	26,862
Other expenses	(b) & (d)	253,086	63,822	316,908
TOTAL EXPENSES		328,850	63,740	392,590
Loss before tax		(253,714)	(58,364)	(312,078)
Tax expense				
Current tax		-	-	-
Deferred tax		-	-	-
Loss for the year		(253,714)	(58,364)	(312,078)
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Remeasurements of defined benefit liability, net of tax	(f)	-	26	26
Total other comprehensive income, net of tax		-	26	26
Total comprehensive loss for the year		(253,714)	(58,338)	(312,052)
Cash flow statement				

There were no significant reconciliation items between cash flow prepared under previous GAAP and those prepared under Ind AS.

* Refer note 4

The previous GAAP figures have been reclassified to conform to Ind AS presentation requirements for the purpose of this note.

Notes to the reconciliation

(a) Investments and non-current financial liabilities

Under Ind AS, the fair value of the financial guarantee given to banks for loans given to the subsidiary is considered as deemed capital contribution by the Company since the guarantee has been provided by the Company in its capacity as a shareholder. The value of the financial guarantee given is recorded here. Subsequently, this guarantee is measured at the higher of an amount determined based on expected credit loss method (as per guidance in Ind AS 109) or the amount originally recognised less the cumulative amount recognised as income on a straight-line basis in accordance with Ind AS 18, Revenue.

(b) Other financial assets and Other assets - Security deposits and Prepaid rent

Under the previous GAAP, interest free lease security deposits (that are refundable in cash on completion of the lease term) are recorded at their transition value. Under Ind AS, all financial assets are required to be recognised at fair value. Accordingly, the Company has fair valued these security deposits under Ind AS.

Difference between the fair value and transaction value of the security deposits has been recognised as prepaid rent. The related interest income and rental expense have also been recognised.

40. Explanation of transition to Ind AS (continued)

(c) Other equity

Adjustments to other equity have been made in accordance with Ind AS. The table below summarises the adjustments made to the various components of other equity on adoption of Ind AS.

Increase / (decrease) in other equity is as follows:

	1 April 2015	31 March 2016
Derivative portion of Compulsory Convertible Preference Share (CCPS) (refer note (e) below)	(4,344)	(3,031)
Reversal of rent equalisation liability (refer note (d) below)	97	219
Unwinding of interest on security deposit and amortisation of prepaid rent - retained earnings	(16)	(42)
	(4,263)	(2,854)

(d) Other long-term liabilities

The Company under the previous GAAP was straight-lining rent based on the lease period of each of the rented premises. On application of Ind AS 17, Leases, where payments to the lessor are structured to increase in line with general inflation, the standard requires straight-lining of rent is not required. Accordingly, the Company has reversed the rent equalisation liability created previously on certain operating lease arrangements.

(e) Derivatives

Ind AS 109 requires that compound financial instruments be split between equity and liability. The embedded derivatives contained in the form of down round protection rights represents a derivative liability. The derivative liability has been fair valued and carved out of the host equity instrument in accordance with the standard. Fair value changes are recorded through Statement of profit and loss.

(f) Employee benefits expense

Adjustments reflect the following on account of adoption of Ind AS:

1. Fair valuation of employee stock options as per Ind AS 102. The additional expense on fair valuation of the options is recorded above under employee benefits expense.

2. Ind AS requires that remeasurement gains/ losses be recognised in other comprehensive income as per Ind-AS 19 - Employee benefits, as compared to being recognized through profit or loss under the previous

GAAP. This has no impact on the total comprehensive income and total equity as on 1 April 2015 or as on 31 March 2016.

Textual information (26)

Statement of Ind AS compliance [Text Block]

43 Explanation of transition to Ind AS

As stated in note 2, these are the Group's first consolidated financial statements prepared in accordance with Ind AS. For the year ended 31 March 2016, the Group had prepared its financial statements in accordance with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Act ('previous GAAP').

The accounting policies set out in note 3 have been applied in preparing these consolidated financial statements for the year ended 31 March 2017 including the comparative information for the year ended 31 March 2016 and the opening Ind AS balance sheet on the date of transition i.e. 1 April 2015.

In preparing its Ind AS balance sheet as at 1 April 2015 and in presenting the comparative information for the year ended 31 March 2016, the Group has adjusted amounts reported previously in consolidated financial statements prepared in accordance with previous GAAP adjusted per note 4 . This note explains the principal adjustments made by the Group in restating its consolidated financial statements prepared in accordance with previous GAAP, and how the transition from previous GAAP to Ind AS has affected the Group's consolidated financial position, consolidated financial performance and consolidated cash flows.

Optional exemptions availed and mandatory exceptions

In preparing these consolidated financial statements, the Group has applied the below mentioned optional exemptions and mandatory exceptions.

(i) Property, plant and equipment and intangible assets

As per Ind AS 101 an entity may elect to:

(i) measure an item of property, plant and equipment at the date of transition at its fair value and use that fair value as its deemed cost at that date; or

(ii) use a previous GAAP revaluation of an item of property, plant and equipment at or before the date of transition as deemed cost at the date of the revaluation, provided the revaluation was, at the date of the revaluation, broadly comparable to:

? fair value;

? or cost or depreciated cost under Ind AS adjusted to reflect, for example, changes in a general or specific price index.

The elections under (i) and (ii) above are also available for intangible assets that meets the recognition criteria in Ind AS 38, Intangible Assets,

(including reliable measurement of original cost); and criteria in Ind AS 38 for revaluation (including the existence of an active market); or

(iii) use carrying values of property, plant and equipment and intangible assets as on the date of transition to Ind AS (which are measured in accordance with previous GAAP and after making adjustments relating to decommissioning liabilities prescribed under Ind AS 101) if there has been no change in its functional currency on the date of transition.

As permitted by Ind AS 101, the Group has elected to continue with the carrying values under previous GAAP for all the items of property, plant and equipment. The same election has been made in respect of intangible assets. The Group has disclosed the net carrying amount of property, plant and equipment and intangible assets as its deemed cost as at the date of transition.

(ii) Business combinations

As per Ind AS 101 at the date of transition, an entity may elect not to restate business combinations that occurred before the date of transition. If the entity restates any business combinations that occurred before the date of transition then it restates all later business combinations, and also applies Ind AS 110, Consolidated Financial Statements from that date.

The Group has elected to avail this exemption and accordingly business combinations occurring prior to the transition date have not been restated.

Mandatory exceptions:

(i) Estimates

As per Ind AS 101, an entity's estimates in accordance with Ind AS at the date of transition to Ind AS at the end of the comparative period presented in the entity's first Ind AS financial statements, as the case may be, should be consistent with estimates made for the same date in accordance with the previous GAAP unless there is objective evidence that those estimates were in error.

However, the estimates should be adjusted to reflect any differences in accounting policies. As per Ind AS 101, where application of Ind AS requires an entity to make certain estimates that were not required under previous GAAP, those estimates should be made to reflect conditions that existed at the date of transition (for preparing opening Ind AS Balance sheet) or at the end of the comparative period (for presenting comparative information as per Ind AS).

The Group's estimates under Ind AS are consistent with the above requirement. Key estimates considered in preparation of the consolidated financial statements that were not required under the previous GAAP are listed below:

- Fair valuation of financial instruments carried at FVTPL.
- Impairment of financial assets based on the expected credit loss model.
- Determination of the discounted value for financial instruments carried at amortised cost.

43 Explanation of transition to Ind AS (continued)

(ii) Classification and measurement of financial assets

Ind AS 101 requires an entity to assess classification of financial assets on the basis of facts and circumstances existing as on the date of transition. Further, the standard permits measurement of financial assets accounted at amortised cost based on facts and circumstances existing at the date of transition if retrospective application is impracticable.

Accordingly, the Group has determined the classification of financial assets based on facts and circumstances that exist on the date of transition. Measurement of the financial assets accounted at amortised cost has been done retrospectively except where the same is impracticable.

(iii) De-recognition of financial assets and liabilities

As per Ind AS 101, an entity should apply the derecognition requirements in Ind AS 109, Financial Instruments, prospectively for transactions occurring on or after the date of transition to Ind AS.

However, an entity may apply the derecognition requirements retrospectively from a date chosen by it if the information needed to apply Ind AS 109 to financial assets and financial liabilities derecognised as a result of past transactions was obtained at the time of initially accounting for those transactions.

The Group has elected to apply the derecognition principles of Ind AS 109 prospectively as reliable information is not available at the time of initially accounting for these transactions.

Reconciliations

The following reconciliations provides the effect of transition to Ind AS from previous GAAP in accordance with Ind AS 101:

1. Equity as at 1 April 2015 and 31 March 2016

2. Total comprehensive income for the year ended 31 March 2016.

43 Explanation of transition to Ind AS (continued)

Reconciliation of equity as previously reported under IGAAP to Ind AS

(Rs. in lakhs)

	As at date of Note transition - 1 April 2015		As at 31 March 2016			
	Previous GAAP* #	Adjustments on transition to Ind AS	Previous GAAP* #	Adjustments on transition to Ind AS	Ind AS	
ASSETS						
Non-current assets						
(a) Property, plant and equipment	3,376	-	3,376	12,586	-	12,586
(b) Goodwill	109,295	25	109,320	89,535	(999)	88,536
(c) Other Intangible assets	13,283	-	13,283	11,492	1,986	13,478
(d) Intangible asset under development	-	-	-	214	-	214
(e) Financial assets						
(i) Investments	-	-	-	1,280	-	1,280
(ii) Other financial assets	(a) 2,951	(864)	2,087	14,252	(1,018)	13,234
(f) Other non-current assets	(a) 876	825	1,701	9,764	1,036	10,800

Total non-current assets	129,781	(14)	129,767	139,123	1,005	140,128	
Current assets							
(a) Inventories	183	-	183	158	-	158	
(b) Financial assets							
(i) Trade receivables	1,847	-	1,847	1,038	-	1,038	
(ii) Cash and cash equivalents	139,331	-	139,331	24,381	-	24,381	
(iii) Other balances with bank	86,200	-	86,200	333,706	-	333,706	
(iv) Other financial assets	(a)	4,141	15	4,156	11,547	(150)	11,397
(c) Other current assets	(a)	2,224	7	2,231	4,405	90	4,495
Total current assets	233,926	22	233,948	375,235	(60)	375,175	
TOTAL ASSETS	363,707	8	363,715	514,358	945	515,303	
EQUITY AND LIABILITIES							
Equity							
(a) Share capital - equity	1	-	1	1	-	1	
(b) Other equity	(b)	348,260	(4,239)	344,021	474,291	(2,440)	471,851
Equity attributable to owners of the Company	348,261	(4,239)	344,022	474,292	(2,440)	471,852	
(c) Non-controlling interest	-	-	-	-	481	481	
Total equity	348,261	(4,239)	344,022	474,292	(1,959)	472,333	

Liabilities

Non-current liabilities

(a) Financial liabilities

(i) Borrowings	65	-	65	9,279	-	9,279
(b) Provisions	83	-	83	193	-	193
(c) Other long-term liabilities	(c) 97	(97)	-	219	(219)	-
(d) Deferred tax liability	-	-	-	-	92	92
Total non-current liabilities	245	(97)	148	9,691	(127)	9,564

Current liabilities

(a) Financial liabilities

(i) Trade payables	3,632	-	3,632	5,049	-	5,049
(ii) Derivatives	(d) -	4,344	4,344	-	3,031	3,031
(iii) Other financial liabilities	7,918	-	7,918	22,857	-	22,857
(b) Provisions	1,701	-	1,701	49	-	49
(c) Other current liabilities	1,950	-	1,950	2,420	-	2,420
Total current liabilities	15,201	4,344	19,545	30,375	3,031	33,406
Total liabilities	15,446	4,247	19,693	40,066	2,904	42,970
TOTAL EQUITY AND LIABILITIES	363,707	8	363,715	514,358	945	515,303

Reconciliation of statement of profit and loss as previously reported under IGAAP to Ind AS

(Rs. in lakhs)

	Note	Year ended 31 March 2016	Previous GAAP* #	Effect of transition to Ind AS	Ind AS
Revenue from operations		50,054	-		50,054
Other income	(a) & (d)	25,647	5,378		31,025
TOTAL REVENUE		75,701	5,378		81,079
EXPENSES					
Employee benefits expense	(e)	46,160	(89)		46,071
Purchases of traded goods		3,829	-		3,829
Changes in inventories of traded goods		25	-		25
Finance costs		159	7		166
Depreciation and amortisation expense		27,410	70		27,480
Other expenses	(a) & (f)	254,516	63,822		318,338
TOTAL EXPENSES		332,099	63,810		395,909
Loss before tax		(256,398)	(58,432)		(314,830)
Tax expense					

Current tax	-	-	-
MAT credit related to earlier years	(10)	-	(10)
Deferred tax	(3)	(21)	(24)
Loss for the year	(256,385)	(58,411)	(314,796)
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit liability / (asset)	(e)	-	26
Total other comprehensive income, net of tax	-	26	26
Total comprehensive loss for the year	(256,385)	(58,385)	(314,770)
Loss attributable to			
Owners of the Company	(256,206)	(57,837)	(314,043)
Non-controlling interest	(179)	(574)	(753)
Loss for the year	(256,385)	(58,411)	(314,796)
Other comprehensive income attributable to			
Owners of the Company	-	26	26
Non-controlling interest	-	-	-
Total other comprehensive income, net of tax	-	26	26

Total comprehensive loss attributable to

Owners of the Company	(256,206)	(57,811)	(314,017)
Non-controlling interest	(179)	(574)	(753)
Total comprehensive loss for the year	(256,385)	(58,385)	(314,770)

Consolidated Cash flow statement

There were no significant reconciliation items between cash flow prepared under previous GAAP and those prepared under Ind AS.

* Refer note 4

The previous GAAP figures have been reclassified to conform to Ind AS presentation requirements for the purpose of this note.

43 Explanation of transition to Ind AS (continued)

Notes to the reconciliation

(a) Other financial assets and Other assets - Security deposits and Prepaid rent

Under the previous GAAP, interest free lease security deposits (that are refundable in cash on completion of the lease term) are recorded at their transition value. Under Ind AS, all financial assets are required to be recognised at fair value. Accordingly, the Group has fair valued these security deposits under Ind AS.

Difference between the fair value and transaction

value of the security deposits has been recognised as prepaid rent. The related interest income and rental expense have also been recognised.

(b) Other equity

Adjustments to other equity have been made in accordance with Ind AS. The table below summarises the adjustments made to the various components of other equity on adoption of Ind AS.

Increase / (decrease) in other equity is as follows:

	1 April 2015	31 March 2016
Derivative portion of Compulsory Convertible Preference Share (CCPS) [refer note (d) below]	(4,344)	(3,031)
Reversal of rent equalisation liability [refer note (c) below]	97	219
Amortisation of subsidiary intangibles, net of tax	-	(49)
Unwinding of interest on security deposit and amortisation of prepaid rent - retained earnings	(17)	(40)
Capital reserve transferred to retained earnings on acquisition of a subsidiary	25	25
Acquisition of non-controlling interest	-	436
	(4,239)	(2,440)

(c) Other long-term liabilities

The Group under the previous GAAP was

straight-lining rent based on the lease period of each of the rented premises. On application of Ind AS 17, Leases, where payments to the lessor are structured to increase in line with general inflation, the standard requires straight-lining of rent is not required. Accordingly, the Group has reversed the rent equalisation liability created previously on certain operating lease arrangements.

(d) Derivatives

Ind AS 109 requires that compound financial instruments be split between equity and liability. The embedded derivatives contained in the form of down round protection rights represents a derivative liability. The derivative liability has been fair valued and carved out of the host equity instrument in accordance with the standard. Fair value changes are recorded through statement of profit and loss.

(e) Employee benefit expenses

Adjustments reflect the following on account of adoption of Ind AS:

1. Fair valuation of employee stock options as per Ind AS 102. The additional expense on fair valuation of the options is recorded above under employee benefit expenses.

2. Ind AS requires that remeasurement gains/ losses be recognised in other comprehensive income as per Ind-AS 19 - Employee benefits, as compared to being recognized through profit or loss under the previous

GAAP. This has no impact on the total comprehensive income and total equity as on 1 April 2015 or as on 31 March 2016.

(f) Shareholders' call option rights

Ind AS 109, Financial instruments and Ind AS 32, Presentation of financial instruments requires that the any contractual liability arising from the issuance of additional equity shares be recorded in the statement of profit and loss. Certain shareholders of the Company carry a call option right which can be exercised to prevent dilution beyond agreed percentages of equity shareholding, by requiring the Company to issue additional equity shares. This right has been valued and recorded through the statement of profit and loss in the period in which such rights are granted.

Textual information (27)

Disclosure of significant accounting policies [Text Block]

2. Basis of preparation

A. Statement of compliance

These consolidated financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant provisions of the Act.

The Group's consolidated financial statements up to and for the year ended 31 March 2016 were prepared in accordance with the Companies (Accounting Standards) Rules, 2006, ("Previous GAAP" or "IGAAP") notified under Section 133 of the Act and other relevant provisions of the Act.

As these are the Group's first consolidated financial statements prepared in accordance with Indian Accounting Standards, Ind AS 101, First-time Adoption of Indian Accounting Standards has been applied. An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance and cashflows of the Company is provided in note 43.

The consolidated financial statements were authorised for issue by the Company's Board of Directors on 20 September 2017.

Details of the Group's accounting policies are included in Note 3.

B. Functional and presentation currency

These consolidated financial statements are presented in Indian Rupees ("INR" or "Rs. "), which is also the functional currency of the Company and its consolidated subsidiaries. All amounts are presented in INR in lakhs, unless otherwise indicated.

C. Basis of measurement

The consolidated financial statements have been prepared on the historical cost convention and on an accrual basis except for the following items:

Items	Measurement basis
Certain financial assets and liabilities (including derivatives instruments)	Fair value
Liabilities for equity-settled share-based payment arrangements	Fair value
Net defined benefit liability	Present value of defined benefit obligations

D Use of estimates and judgements

In preparing these consolidated financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

Judgements

Information about judgements made in applying accounting policies that have the most significant effects on the amounts recognised in the financial statements is included in the notes:

Note 3.5 - Commission revenue: whether the Company acts as an agent rather than as a principal in a transaction.

Note 3.5 - Lease rentals: Classification of lease rental income as operating lease and finance lease.

Note 39 - Consolidation: whether the Group has de facto control over an investee.

D Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment for the year ended 31 March 2017 are included in the following notes:

- Note 3.2 and Note 3.3 - useful life of property, plant and equipment and intangibles;

- Note 3.4 - impairment of financial assets: key assumptions over expected credit losses associated with its assets carried at amortised cost;

- Note 3.4 - impairment of non-financial assets: key assumptions underlying recoverable;

- Note 3.9 - measurement of defined benefit obligations: key actuarial assumptions;

- Note 3.12 - recognition of deferred tax assets: availability of future taxable profit against which tax losses carried forward can be used;

- Note 3.14 - recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources;
- Note 13 - estimation of fair value of unlisted preference shares;
- Note 39 - acquisition of subsidiary: fair value of consideration transferred (including contingent consideration).

E Measurement of fair values

A number of the Group's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. The Group has an established control framework with respect to the measurement of fair values. Significant valuation issues, if any, are reported to the Group's Management.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices);

- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Group recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in the following notes:

- Note 3.9 - share-based payment arrangements
- Note 3.18 - financial instruments
- Note 39 - business combinations

3.1 Business Combination

Business combinations (other than common control business combinations) on or after 1 April 2015

As part of transition to Ind AS, the Group has elected to apply the relevant Ind AS, viz. Ind AS 103, Business Combinations, to only those business combinations that occurred on or after 1 April 2015. In accordance with Ind AS 103, the Group accounts for these business combinations using the acquisition method when control is transferred to the Group (see Note 3.1 (i)). The consideration transferred for the business combination is generally measured at fair value as at the date the control is acquired (acquisition date), as are the net identifiable assets acquired. Any goodwill that arises is tested annually for impairment. Any gain on bargain purchase is recognised in Other Comprehensive Income ("OCI") and accumulated in equity as capital reserve if there exist clear evidence of the underlying reason for classifying the business combination as resulting in bargain purchase; otherwise the gain is recognised directly in equity as capital reserve. Transaction cost are expensed as incurred, except to the extent related to debt or equity securities.

The consideration transferred does not include amounts related to the settlement of pre-existing relationships with the acquiree. Such amounts are generally recognised in profit and loss.

Any contingent consideration is measured at fair value at the date of acquisition. If an obligation to pay contingent consideration that meets the definition of a financial instrument is classified as equity, then it is not remeasured subsequently and settlement is accounted for within equity. Other contingent consideration is remeasured at fair value at each reporting date and changes in the fair value of the contingent consideration are recognised in profit and loss.

If business combination is achieved in stages, any previous held equity interest in the acquiree is re-measured to its acquisition date fair value and any resulting gain or loss is recognised in statement of profit or loss or OCI, as appropriate.

3.1 Business Combination (continued)

Business combinations (common control business combinations) on or after 1 April 2015

Business combinations arising from transfer of interests in entities that are under the control of the shareholder that controls the Group are accounted for as if the acquisition had occurred at the beginning of the earliest comparative presented period or, if later, at the date that the common control was established; for this purpose comparatives are revised.

The assets and liabilities acquired are recognised at their

carrying amounts. The identity of the reserves is preserved and they appear in the consolidated financial statements of the Group in the same form in which they appeared in the financial statements of the acquired entity. The difference, if any, between the consideration and the amount of share capital of the acquired entity is transferred to capital reserve.

Business combination prior to 1 April 2015

In respect of such business combinations, goodwill represents the amount recognised under the Group's previous accounting framework under Indian GAAP.

i. Subsidiaries:

Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed to, or has right to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

ii. Non-controlling interest ("NCI"):

NCI are measured at their proportionate share of the acquiree's net identifiable assets at the date of acquisition. Changes in the Group's interest in the subsidiary that do not result in a loss of control are accounted for as equity transactions.

iii. Transactions eliminated on consolidation:

Intra-group balances and transactions, and any unrealised income and expenses arising from intra group transactions, are eliminated. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

3.2 Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit and loss.

Advances paid towards the acquisition of property, plant and equipment, outstanding at each balance sheet date are shown under other non-current assets. The cost of property, plant and equipment not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress.

Transition to Ind-AS

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April 2015, measured as per the previous Generally Accepted Accounting Principles ("GAAP"), and use that carrying value as the deemed cost of such property, plant and equipment.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable

that the future economic benefits associated with the expenditure will flow to the Group.

3.2 Property, plant and equipment (continued)

Depreciation

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is generally recognised in the statement of profit and loss. Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.

The estimated useful lives of items of property, plant and equipment for the current and comparative periods are as follows:

Class of assets	Management estimate of useful life in years	Useful life as per Schedule II
Computer equipment	1 to 6	3 to 6
Office equipment	2 to 5	5
Furniture and fixtures	3 to 10	10
Electronic equipment	3 to 10	10
Motor Vehicles	3 to 8	6 to 8

Based on technical evaluation and consequent advice, the management believes that its estimates of useful lives as given above best represent the period over which management expects to use these assets, which is different, in certain cases, from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013. In the current year, estimates with respect to certain categories of Motor Vehicles in one of group entities was revised from 6 years to 4 years.

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

3.3 Goodwill and other Intangible assets

Recognition and measurement

As part of its transition to Ind-AS, the Group has elected not to apply the relevant Ind-AS 103, Business Combinations, on business combinations that occurred prior to 1 April 2015.

Goodwill represents the cost of business acquisition in excess of the Group's interest in the net fair value of identifiable assets, liabilities and contingent liabilities of the acquiree. When the net fair value of the identifiable assets, liabilities and contingent liabilities acquired exceeds the cost of business acquisition, a gain is recognized immediately in net profit in the consolidated statement of profit and loss. Goodwill is measured at cost less accumulated impairment losses. Goodwill is tested for impairment annually at the end of each financial year.

Intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Group for its use and is included in depreciation and amortisation expense in statement of profit and loss.

Amortisation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Transition to Ind-AS

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its other Intangible assets recognised as at 1 April 2015, measured as per the previous GAAP, and use that carrying value as the deemed cost of such other Intangible assets.

Amortisation

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset. The management estimates the useful lives for its assets as follows:

Asset description	Useful life estimated (years)
Goodwill *	5
Computer software	3 – 10
Domain name	10
Trade name	5
Intellectual property	4 to 5
Non-compete fees	3
License	Indefinite

* As per the Scheme of amalgamation approved by the Honorable Regional Director, Hyderabad, Goodwill arising from the amalgamation of a subsidiary (refer note 4) is amortised over a period of 5 years starting from the financial year in which the Appointed Date of amalgamation i.e. 31 March 2015 falls.

3.4 Impairment

i. Impairment of financial assets

The Group recognises loss allowances for expected credit losses on financial assets measured at amortised cost.

At each reporting date, the Group assesses whether financial assets carried at amortised cost are credit impaired. A financial asset is 'credit impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Loss allowances for trade receivables are always measured at an amount equal to lifetime expected credit losses. Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument.

In all cases, the maximum period considered when estimating expected credit losses is the maximum contractual period over which the Group is exposed to credit risk.

Measurement of expected credit losses

Expected credit losses are a probability weighted estimate of

credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the Group in accordance with the contract and the cash flows that the Group expects to receive).

Presentation of allowance for expected credit losses in the balance sheet

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write off.

ii. Impairment of non- financial assets

The Group's non-financial assets, other than inventories and deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in statement of profit and loss.

In respect of assets for which impairment loss has been recognised in prior periods, the Group reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

3.5 Revenue recognition

i. Commission income and convenience fee

Revenue is primarily derived from commission and convenience fees, where the Group facilitates access to its technology platform to its customers. Revenue is recognised net of discounts given to its customers.

ii. Lease rentals

a) Operating leases

Leases in which the Group as a lessor does not transfer substantially all the risks and rewards of ownership of the asset are classified as operating leases. Lease income from operating leases shall be recognised in the statement of profit and loss on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern in which use benefit derived from the leased asset is diminished.

b) Finance leases

Assets given under finance lease are recognized as a receivable at an amount equal to the net investment in the lease. After initial recognition, the Group apportions lease rentals between the principal repayment and interest income so as to achieve a constant periodic rate of return on the net investment outstanding in respect of the finance lease. The interest income is recognized in the statement of profit and loss under other income.

iii. Other operating income

The Group accounts for income from data charges from operators and drivers and such fee is recognized as and when the right to receive is established. Further the Group accounts for other operating income as and when the right to receive is established.

Commission income charged to merchants on utilisation of wallet money by their customers against purchase of goods and services and commission charged to customers on withdrawal of wallet money to their bank accounts is recognised as revenue at the time of utilisation and withdrawal of wallet money respectively.

3.6 Government grants

Government grants are recognised initially at fair values when there is reasonable assurance that they will be received and the entity will comply with the conditions associated with the grant. Government grants related to assets are presented in the balance sheet by setting up the grant as deferred income. The grant set up as deferred income is recognised in statement of profit and loss on a systematic basis over the useful life of the asset.

3.7 Recognition of dividend income, interest income or interest expense

Dividend income is recognised in statement of profit and loss on the date on which the right to receive payment is established.

Interest income or expense is recognised using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to the gross carrying amount of the financial asset or the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability.

3.8 Foreign currency transactions

Transactions in foreign currency are translated into the functional currency at the exchanges rates at the dates of the transaction or an average rate, if the average rate approximates the actual rate at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated in to the functional currency at each exchange rate at the reporting date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated in to the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Exchange differences are recognised in statement of profit and loss for the period in which transaction is settled.

3.9 Employee benefits

Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus, compensated absences and ex-gratia. Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid e.g., under short-term cash bonus, if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the amount of obligation can be estimated reliably.

Post employment benefits

Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Group makes specified monthly contributions towards Government administered provident fund scheme. Obligations for contributions to defined contribution plans are recognised as an employee benefits expense in statement of profit and loss in the periods during which the related services are rendered by employees.

Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Group's net obligation in respect of defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods and discounting that amount.

The calculation of defined benefit obligation is performed annually by a qualified actuary using the projected unit credit method.

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses are recognised in other comprehensive income (OCI). The Group determines the net interest expense on the net defined benefit liability for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability, taking into account any changes in the net defined benefit liability during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of profit and loss.

Share- based payment transactions

The grant date fair value of equity settled share-based payment awards granted to employees of the Group is recognised as an employee benefits expense, with a corresponding increase in equity, over the period that the employees unconditionally become entitled to the awards. The amount recognised as expense is based on the estimate of the number of awards for which the related service are expected to be met, such that the amount

ultimately recognised as an expense is based on the number of awards that do meet the related service conditions at the vesting date.

Transition to Ind-AS

On transition to Ind-AS, the Group has elected to fair value the grants awarded to employees on grant date and account for it retrospectively.

3.10 Leases

i. Determining whether an arrangement constitutes as lease

At inception of an arrangement, it is determined whether the arrangement is or contains a lease. At inception or on reassessment of the arrangement that contains a lease, the payments and other consideration required by such an arrangement are separated into those for the lease and those for other elements on the basis of their relative fair values.

ii. Assets held under leases

Assets held under leases that do not transfer to the Group substantially all the risks and rewards of ownership (i.e. operating leases) are not recognised in the balance sheet.

iii. Lease payments

Payments made under operating leases are generally recognised in statement of profit and loss on a straight- line basis over the term of the lease unless such payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases. Lease incentives received are recognised as an integral part of the total lease expense over the term of the lease.

3.11 Advertising, marketing and sales promotion

Advertising and marketing costs comprise of internet, television, radio and print media advertisement costs and promotion discount given to customers as well as event driven promotion cost for the services. These expenses are primarily incurred towards brand building and customer acquisitions that builds and enhances the market share of the Group.

3.12 Income taxes

Income tax comprises current and deferred tax. It is recognised in statement of profit and loss except to the extent that it relates to a business combination or to an item recognised directly in equity or in other comprehensive income.

i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognised as current tax in the statement of profit and loss. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

ii. Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Group recognises a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realised. Deferred tax assets unrecognised or recognised,

are reviewed at each reporting date and are recognised/ reduced to the extent that it is probable/ no longer probable respectively that the related tax benefit will be realised.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

The basic earnings / (loss) per share ('EPS') is computed by dividing the net profit / (loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of equity shares that 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 issued at a later date. In computing dilutive earning per share, only potential equity shares that are dilutive i.e. which reduces earnings per share or increases loss per share are included.

3.14 Provision and contingent liabilities

A provision is recognized if, as a result of a past event, the Group has a present legal constructive obligation that can be reasonably estimated, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

3.15 Inventories

Traded goods are measured at lower of cost and net realizable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on a first-in-first-out (FIFO) basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. The comparison of cost and net realisable value is made on an item-by-item basis.

3.16 Cash flow statement

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

3.17 Borrowings and borrowing costs

Borrowings are initially recognised at fair value, net of

transaction costs incurred. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the effective interest rate amortisation process.

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

3.18 Financial instruments

i. Recognition and initial measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Group becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

ii. Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at either at amortised cost, FVTPL or fair value in other comprehensive income (FVOCI). Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Group changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Group may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets: Business model assessment

The Group makes an assessment of the objective of the business model in which a financial asset is held at investment level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

- the stated policies and objectives for each of such investments and the operation of those policies in practice;
- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Group's continuing recognition of the assets.

Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTPL.

Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin.

3.18 Financial instruments (continued)

In assessing whether the contractual cash flows are solely payments of principal and interest, the Group considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Group considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable interest rate features;
- prepayment and extension features; and
- terms that limit the Group's claim to cash flows from specified assets (e.g. non-recourse features).

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in statement of profit and loss.

Financial assets at amortised cost

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in statement of profit and loss. Any gain or loss on derecognition is recognised in statement of profit and loss.

Equity investments at FVOCI

These assets are subsequently measured at fair value. Dividends are recognised as income in statement of profit and loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to statement of profit and loss.

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in statement of profit and loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in statement of profit and loss. Any gain or loss on derecognition is also recognised in statement of profit and loss.

iii. Derecognition

Financial assets

The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Group derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Group also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in statement of profit and loss.

iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

v. Compound financial instruments

Compound financial instruments issued by the Company comprise compulsorily convertible cumulative preference shares denominated in INR that can be converted to equity shares at the option of the holder, when the number of shares to be issued is fixed and does not vary with changes in fair value.

The liability component of a compound financial instrument is initially recognised at the fair value of a similar liability that does not have an equity conversion option. The equity component is initially recognised at the difference between the fair value of the compound financial instruments as a whole and the fair value of the liability component.

Subsequent to initial recognition, the liability component of a compound financial instrument is measured at fair value through the statement of profit and loss.

[610300] Notes - Accounting policies, changes in accounting estimates and errors**Disclosure of initial application of standards or interpretations [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Initially applied Ind ASs [Axis]	-	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of initial application of standards or interpretations [Abstract]		
Disclosure of initial application of standards or interpretations [Line items]		
Title of initially applied Ind AS	-	-
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	-	-

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	Yes	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment			Textual information (28) [See below]	
Depreciation method, property, plant and equipment			Textual information (29) [See below]	Textual information (30) [See below]
Useful lives or depreciation rates, property, plant and equipment			Management estimate of useful life in years : 3 to 10 years and Useful life as per Schedule II : 10 years	Management estimate of useful life in years : 3 to 10 years and Useful life as per Schedule II : 10 years
Whether property, plant and equipment are stated at revalued amount			No	No

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

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment			Textual information (31) [See below]	
Depreciation method, property, plant and equipment			Textual information (32) [See below]	Textual information (33) [See below]
Useful lives or depreciation rates, property, plant and equipment			Management estimate of useful life in years : 8 years and Useful life as per Schedule II : 8 years	Management estimate of useful life in years : 8 years and Useful life as per Schedule II : 8 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	Textual information (34) [See below]		Textual information (35) [See below]	
Depreciation method, property, plant and equipment	Textual information (36) [See below]	Textual information (37) [See below]	Textual information (38) [See below]	Textual information (39) [See below]
Useful lives or depreciation rates, property, plant and equipment	Management estimate of useful life in years : 2 to 5 years and Useful life as per Schedule II : 5 years	Management estimate of useful life in years : 2 to 5 years and Useful life as per Schedule II : 5 years	Management estimate of useful life in years : 1 to 6 years and Useful life as per Schedule II : 3 to 6 years	Management estimate of useful life in years : 1 to 6 years and Useful life as per Schedule II : 3 to 6 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	Textual information (40) [See below]			
Depreciation method, property, plant and equipment	Textual information (41) [See below]	Textual information (42) [See below]		
Useful lives or depreciation rates, property, plant and equipment	Leasehold improvements are amortized over the lock-in term of useful lives of assets, whichever is lower.	Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.		
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Measurement bases, property, plant and equipment	Textual information (43) [See below]	
Depreciation method, property, plant and equipment	Textual information (44) [See below]	Textual information (45) [See below]
Useful lives or depreciation rates, property, plant and equipment	Management estimate of useful life in years : 3 to 10 years and Useful life as per Schedule II : 10 years	Management estimate of useful life in years : 3 to 10 years and Useful life as per Schedule II : 10 years
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	61,807	11,949		61,807
Acquisitions through business combinations, property, plant and equipment	0	2		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-9,420	-2,216		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-9,420	-2,216		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	1		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	1		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	264	526		346
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	264	526		346

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	52,123	9,210		61,461
Property, plant and equipment at end of period	64,709	12,586	3,376	76,029

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

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	11,949			
Acquisitions through business combinations, property, plant and equipment	2			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			9,420	2,216
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			9,420	2,216
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	1			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	1		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	760		82	234
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	760		82	234

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	11,192		9,338	1,982
Property, plant and equipment at end of period	14,568	3,376	11,320	1,982

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

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		272	175	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-86	-33	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-86	-33	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	1	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	1	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		186	143	
Property, plant and equipment at end of period	0	385	199	56

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

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	272	175		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				86
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				86
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	1		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	1		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	272	176		86
Property, plant and equipment at end of period	504	232	56	119

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

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			53,522	7,954
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	33		-5,799	-585
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	33		-5,799	-585
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		231	517
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		231	517

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	33		47,492	6,852
Property, plant and equipment at end of period	33	0	54,750	7,258

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

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		53,522	7,954	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		268	688	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		268	688	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		53,254	7,266	
Property, plant and equipment at end of period	406	60,926	7,672	406

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

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			Motor vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				53,522
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5,799	585		-5,799
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	5,799	585		-5,799
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	37	171		231
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	37	171		231

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	5,762	414		47,492
Property, plant and equipment at end of period	6,176	414	0	54,750

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

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	7,954		53,522	7,954
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-585			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-585			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	517		268	688
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	517		268	688

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	6,852		53,254	7,266
Property, plant and equipment at end of period	7,258	406	60,926	7,672

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

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		5,799	585	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		5,799	585	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		37	171	
Total disposals and retirements, property, plant and equipment		37	171	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		5,762	414	
Property, plant and equipment at end of period	406	6,176	414	0

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

..(10)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	291	524		291
Acquisitions through business combinations, property, plant and equipment	0	1		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-283	-179		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-283	-179		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5	7		7
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	5	7		7

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	3	339		284
Property, plant and equipment at end of period	725	722	383	1,184

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

..(11)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	524			
Acquisitions through business combinations, property, plant and equipment	1			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			283	179
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			283	179
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	8		2	1
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	8		2	1

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	517		281	178
Property, plant and equipment at end of period	900	383	459	178

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

..(12)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		6,838	2,676	
Acquisitions through business combinations, property, plant and equipment		0	1	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2,424	-1,226	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-2,424	-1,226	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		28	2	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		28	2	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		4,386	1,449	
Property, plant and equipment at end of period	0	8,133	3,747	2,298

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

..(13)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6,838	2,676		
Acquisitions through business combinations, property, plant and equipment	0	1		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2,424
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				2,424
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	71	9		43
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	71	9		43

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	6,767	2,668		2,381
Property, plant and equipment at end of period	11,733	4,966	2,298	3,600

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

..(14)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Assets held under lease [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			854	557
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,226		-817	-173
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	1,226		-817	-173
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	7		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	1,219		37	384
Property, plant and equipment at end of period	1,219	0	636	599

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

..(15)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		854	557	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	55	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	55	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		854	502	
Property, plant and equipment at end of period	215	1,571	717	215

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

..(16)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			Other property, plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				30
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	817	173		-11
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	817	173		-11
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	55		0
Retirements, property, plant and equipment				0

Total disposals and retirements, property, plant and equipment	0	55		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	817	118		19
Property, plant and equipment at end of period	935	118	0	80

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

..(17)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	63		30	63
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-20			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-20			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	43		30	63
Property, plant and equipment at end of period	61	18	111	81

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

..(18)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		11	20	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		11	20	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		11	20	
Property, plant and equipment at end of period	18	31	20	0

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

..(19)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electronic equipment	Electronic equipment		Electronic equipment
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	30	63		30
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-11	-20		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-11	-20		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	19	43		30
Property, plant and equipment at end of period	80	61	18	111

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

..(20)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electronic equipment		Electronic equipment	Electronic equipment
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	63			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			11	20
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			11	20
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	63		11	20
Property, plant and equipment at end of period	81	18	31	20

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

..(21)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017
Disclosure of property, plant and equipment [TextBlock]	Textual information (46) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	Textual information (47) [See below]

Textual information (28)**Measurement bases, property, plant and equipment**

Recognition and measurement Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any. Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located. The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. "Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit and loss. Advances paid towards the acquisition of fixed assets, outstanding at each balance sheet date are shown under non-current other assets. The cost of fixed assets not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress."

Textual information (29)**Depreciation method, property, plant and equipment**

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is generally recognised in the statement of profit and loss. Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.

Textual information (30)

Depreciation method, property, plant and equipment

Depreciation on tangible fixed assets is provided on the straight-line method over the useful lives of assets estimated by the Management. Depreciation for assets purchased / sold during a period is proportionately charged.

Textual information (31)

Measurement bases, property, plant and equipment

Recognition and measurement Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any. Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located. The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. "Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit and loss. Advances paid towards the acquisition of fixed assets, outstanding at each balance sheet date are shown under non-current other assets. The cost of fixed assets not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress."

Textual information (32)

Depreciation method, property, plant and equipment

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is generally recognised in the statement of profit and loss. Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.

Textual information (33)

Depreciation method, property, plant and equipment

Depreciation on tangible fixed assets is provided on the straight-line method over the useful lives of assets estimated by the Management. Depreciation for assets purchased / sold during a period is proportionately charged.

Textual information (34)

Measurement bases, property, plant and equipment

Recognition and measurement Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any. Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located. The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. "Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit and loss. Advances paid towards the acquisition of fixed assets, outstanding at each balance sheet date are shown under non-current other assets. The cost of fixed assets not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress."

Textual information (35)

Measurement bases, property, plant and equipment

Recognition and measurement Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any. Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located. The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. "Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit and loss. Advances paid towards the acquisition of fixed assets, outstanding at each balance sheet date are shown under non-current other assets. The cost of fixed assets not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress."

Textual information (36)

Depreciation method, property, plant and equipment

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is generally recognised in the statement of profit and loss. Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.

Textual information (37)

Depreciation method, property, plant and equipment

Depreciation on tangible fixed assets is provided on the straight-line method over the useful lives of assets estimated by the Management. Depreciation for assets purchased / sold during a period is proportionately charged.

Textual information (38)

Depreciation method, property, plant and equipment

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is generally recognised in the statement of profit and loss. Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.

Textual information (39)

Depreciation method, property, plant and equipment

Depreciation on tangible fixed assets is provided on the straight-line method over the useful lives of assets estimated by the Management. Depreciation for assets purchased / sold during a period is proportionately charged.

Textual information (40)

Measurement bases, property, plant and equipment

Recognition and measurement Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any. Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located. The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. "Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit and loss. Advances paid towards the acquisition of fixed assets, outstanding at each balance sheet date are shown under non-current other assets. The cost of fixed assets not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress."

Textual information (41)

Depreciation method, property, plant and equipment

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is generally recognised in the statement of profit and loss. Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.

Textual information (42)

Depreciation method, property, plant and equipment

Depreciation on tangible fixed assets is provided on the straight-line method over the useful lives of assets estimated by the Management. Depreciation for assets purchased / sold during a period is proportionately charged.

Textual information (43)

Measurement bases, property, plant and equipment

Recognition and measurement Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any. Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located. The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. "Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit and loss. Advances paid towards the acquisition of fixed assets, outstanding at each balance sheet date are shown under non-current other assets. The cost of fixed assets not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress."

Textual information (44)

Depreciation method, property, plant and equipment

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is generally recognised in the statement of profit and loss. Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.

Textual information (45)

Depreciation method, property, plant and equipment

Depreciation on tangible fixed assets is provided on the straight-line method over the useful lives of assets estimated by the Management. Depreciation for assets purchased / sold during a period is proportionately charged.

Textual information (46)

Disclosure of property, plant and equipment [Text Block]

5. Property, plant and equipment

Reconciliation of carrying amount

							(Rs. in lakhs)
Particulars	Computer equipment	Office equipment	Furniture and fixtures	Electronic equipment	Leasehold improvements	Motor vehicles* #	Total
Deemed cost (gross carrying amount)							
At 1 April 2015	2,298	383	56	18	215	406	3,376
Additions during the year	2,676	524	175	63	557	7,954	11,949
Acquisitions through business combinations	1	1	-	-	-	-	2
Disposals / adjustments during the year	9	8	(1)	-	55	688	759
Balance at 31 March 2016	4,966	900	232	81	717	7,672	14,568
Additions during the year	6,838	291	272	30	854	53,522	61,807
Disposals / adjustments during the year	71	7	-	-	-	268	346
Balance at 31 March 2017	11,733	1,184	504	111	1,571	60,926	76,029
							(Rs. in lakhs)

Particulars	Computer equipment	Office equipment	Furniture and fixtures	Electronic equipment	Leasehold improvements	Motor vehicles* #	Total
Accumulated depreciation							
At 1 April 2015	-	-	-	-	-	-	-
Depreciation for the year	1,226	179	33	20	173	585	2,216
Accumulated depreciation on disposals during the year	7	1	-	-	55	171	234
Balance at 31 March 2016	1,219	178	33	20	118	414	1,982
Depreciation for the year	2,424	283	86	11	817	5,799	9,420
Accumulated depreciation on disposals during the year	43	2	-	-	-	37	82
Balance at 31 March 2017	3,600	459	119	31	935	6,176	11,320
Carrying amount (net)							
At 1 April 2015	2,298	383	56	18	215	406	3,376
At 31 March 2016	3,747	722	199	61	599	7,258	12,586
At 31 March 2017	8,133	725	385	80	636	54,750	64,709
* Change in useful life and residual value of motor vehicles:							
During the year ended 31 March 2017, management of a subsidiary evaluated the running life of its motor vehicles basis which the estimated useful life of certain categories of cars was revised from 6 years to 4 years. Further, the management of that subsidiary also revised its estimate of residual value of the company's motor vehicles to be 10.75% of the original cost of the asset. The resultant net decrease in depreciation expense during the current year Rs.							

501 lakhs. The net decrease/(increase) in depreciation expense due to the change in these estimates is expected to be:

	(Rs. in lakhs)					
Particulars	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Decrease in depreciation expense	501	497	497	(174)	(1,219)	(748)

Refer note 32

Textual information (47)

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

3.2 Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in

statement of profit and loss.

Advances paid towards the acquisition of property, plant and equipment, outstanding at each balance sheet date are shown under other non-current assets. The cost of property, plant and equipment not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress.

Transition to Ind-AS

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April 2015, measured as per the previous Generally Accepted Accounting Principles ("GAAP"), and use that carrying value as the deemed cost of such property, plant and equipment.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Group.

3.2 Property, plant and equipment (continued)

Depreciation

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is generally recognised in the statement of profit and loss. Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.

The estimated useful lives of items of property, plant and equipment for the current and comparative periods are as follows:

Class of assets	Management estimate of useful life in years	Useful life as per Schedule II
Computer equipment	1 to 6	3 to 6
Office equipment	2 to 5	5
Furniture and fixtures	3 to 10	10
Electronic equipment	3 to 10	10
Motor Vehicles	3 to 8	6 to 8

Based on technical evaluation and consequent advice, the management believes that its estimates of useful lives as given above best represent the period over which management expects to use these assets, which is different, in certain cases, from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013. In the current year, estimates with respect to certain categories of Motor Vehicles in one of group entities was revised from 6 years to 4 years.

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	-	-
Useful lives or depreciation rates, investment property, cost model	-	-

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	31/03/2017	31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Total increase (decrease) in goodwill				0
Goodwill at end of period	66,672	88,536	1,09,320	1,09,320

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill			21,864	21,864
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through other changes, goodwill				-1,080
Total increase (decrease) through transfers and other changes, goodwill				-1,080
Total increase (decrease) in goodwill	0		21,864	20,784
Goodwill at end of period	1,09,320	1,09,320	42,648	20,784

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	31/03/2016	31/03/2015
Disclosure of goodwill [TextBlock]	Textual information (48) [See below]		
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Increase (decrease) through transfers and other changes, Goodwill [Abstract]			
Goodwill at end of period	66,672	88,536	1,09,320

Textual information (48)

Disclosure of goodwill [Text Block]

40. Goodwill allocation to cash generating units ("CGU")

For the purpose of impairment testing, goodwill is allocated to the Group's operating divisions which represent the lowest level within the Group at which the goodwill is measured for internal management purposes, which is not higher than the Group's operating segments.

The aggregate carrying amount of goodwill allocated to each unit are as follows :

	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Transportation*	65,592	87,456	109,320
Wallet	1,080	1,080	-
	66,672	88,536	109,320

* As per the Scheme of amalgamation approved by the Honorable Regional Director, Hyderabad, goodwill arising from the amalgamation of a subsidiary (refer note 4) is amortised over a period of 5 years starting from the financial year in which the Appointed Date of amalgamation i.e. 31 March 2015 falls.

Goodwill and indefinite life intangible were tested for impairment annually in accordance with the Group's procedure for determining the recoverable value of such assets. For the purpose of impairment testing, goodwill is allocated to a CGU representing the lowest level within the Group at which the goodwill is monitored for internal management purposes, and which is not higher than the Group's operating segment. The recoverable amount of the CGU is the higher of fair value less cost to sell ("FVLCTS") and its value in use ("VIU"). The FVLCTS of the CGU is determined based on the market capitalization approach, using the turnover and earnings multiples derived from observed market data. The VIU is determined based on discounted cash flow projections. Key assumptions on which the Group has based its determination of VIUs include;

a) Estimated cash flow for five years based on formal approved internal management budgets with extrapolation of remaining period, wherever such budgets were shorter than five years period.

b) Terminal value arrived by extrapolating last forecasted year cash flows to perpetuity using long-term growth rates. These long-term growth rates take into consideration external macroeconomic sources of data. Such long-term growth rate considered does not exceed that of the relevant business and industry.

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,070	1,539		1,070
Acquisitions through business combinations	0	2,056		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-8,608	-3,400		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		9
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		9
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-7,538	195		1,061
Other intangible assets at end of period	5,940	13,478	13,283	17,939

Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,539			
Acquisitions through business combinations	2,056			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			8,608	3,400
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		9	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		9	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	3,595		8,599	3,400
Other intangible assets at end of period	16,878	13,283	11,999	3,400

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Brands and trade marks [Member]		
Sub classes of other 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]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	165	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-6,693	-1,693	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-6,693	-1,528	
Other intangible assets at end of period	0	104	6,797	8,325

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	165		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				6,693
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	165		6,693
Other intangible assets at end of period	8,490	8,490	8,325	8,386

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Brands and trade marks [Member]		Trade marks [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	165
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	1,693		-6,693	-1,693
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1,693		-6,693	-1,528
Other intangible assets at end of period	1,693	0	104	6,797

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other 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]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	165	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	165	
Other intangible assets at end of period	8,325	8,490	8,490	8,325

Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Trade marks [Member]			Computer software [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				1,070
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	6,693	1,693		-383
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	6,693	1,693		687
Other intangible assets at end of period	8,386	1,693	0	2,288

Disclosure of detailed information about other intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other 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]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,534		1,070	1,534
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-185			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		9	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		9	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1,349		1,061	1,534
Other intangible assets at end of period	1,601	252	2,847	1,786

Disclosure of detailed information about other intangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		383	185	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		9	0	
Total Disposals and retirements, Other intangible assets		9	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		374	185	
Other intangible assets at end of period	252	559	185	0

Disclosure of detailed information about other intangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other 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]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	202		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-184	-175		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-184	27		0
Other intangible assets at end of period	507	691	664	866

Disclosure of detailed information about other intangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	202			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			184	175
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	202		184	175
Other intangible assets at end of period	866	664	359	175

Disclosure of detailed information about other intangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]	Other intellectual property rights [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	202	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-184	-175	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-184	27	
Other intangible assets at end of period	0	507	691	664

Disclosure of detailed information about other intangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	202		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				184
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	202		184
Other intangible assets at end of period	866	866	664	359

Disclosure of detailed information about other intangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]		Licenses and franchise [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	1,689
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	175		0	0
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	175		0	1,689
Other intangible assets at end of period	175	0	1,689	1,689

Disclosure of detailed information about other intangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Licenses and franchise [Member]			
Sub classes of other 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]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	1,689	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	1,689	
Other intangible assets at end of period	0	1,689	1,689	0

Disclosure of detailed information about other intangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Licenses and franchise [Member]			Licenses [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0	0		0
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		0
Other intangible assets at end of period	0	0	0	1,689

Disclosure of detailed information about other intangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Licenses [Member]			
Sub classes of other 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]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	1,689		0	1,689
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	0			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1,689		0	1,689
Other intangible assets at end of period	1,689	0	1,689	1,689

Disclosure of detailed information about other intangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Licenses [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	0	0	0	0

Disclosure of detailed information about other intangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other 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]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	5		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1,348	-1,347		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-1,348	-1,342		0
Other intangible assets at end of period	1,352	2,700	4,042	4,047

Disclosure of detailed information about other intangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	5			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1,348	1,347
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	5		1,348	1,347
Other intangible assets at end of period	4,047	4,042	2,695	1,347

Disclosure of detailed information about other intangible assets [Table]

..(21)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Non-compete fees & Trade name	Domain name & Non-compete fees	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	5	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-1,348	-1,347	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-1,348	-1,342	
Other intangible assets at end of period	0	1,352	2,700	4,042

Disclosure of detailed information about other intangible assets [Table]

..(22)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Non-compete fees & Trade name	Domain name & Non-compete fees		Non-compete fees & Trade name
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	(B) 5		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				1,348
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	5		1,348
Other intangible assets at end of period	4,047	4,047	(A) 4,042	2,695

Footnotes

(A) Non-compete fees

(B) Domain name

Disclosure of detailed information about other intangible assets [Table]**..(23)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Nature of other intangible assets others	Domain name & Non-compete fees	
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	1,347	
Impairment loss recognised in profit or loss	0	
Reversal of impairment loss recognised in profit or loss	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]		
Increase (decrease) through other changes	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	
Disposals and retirements, other intangible assets [Abstract]		
Disposals	0	
Total Disposals and retirements, Other intangible assets	0	
Decrease through classified as held for sale	0	
Decrease through loss of control of subsidiary	0	
Total increase (decrease) in Other intangible assets	1,347	
Other intangible assets at end of period	1,347	0

Disclosure of additional information about other intangible assets [Table]**..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Trade marks [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Textual information (49) [See below]	Textual information (50) [See below]	Textual information (51) [See below]	Textual information (52) [See below]
Useful lives or amortisation rates, other intangible assets	4 to 5 years	4 to 5 years	3 - 10 Years	3 - 10 Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Textual information (53) [See below]	Textual information (54) [See below]	Textual information (55) [See below]	Textual information (56) [See below]
Useful lives or amortisation rates, other intangible assets	Domain name - 10 Years & Intellectual property - 5 Years	Domain name - 10 Years & Intellectual property - 5 Years	3 Years	3 Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of other intangible assets [TextBlock]	Textual information (57) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]	Textual information (58) [See below]	
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (49)**Amortisation method, other intangible assets**

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Textual information (50)**Amortisation method, other intangible assets**

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Textual information (51)**Amortisation method, other intangible assets**

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Textual information (52)

Amortisation method, other intangible assets

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Textual information (53)

Amortisation method, other intangible assets

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Textual information (54)

Amortisation method, other intangible assets

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Textual information (55)

Amortisation method, other intangible assets

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Textual information (56)

Amortisation method, other intangible assets

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Textual information (57)

Disclosure of other intangible assets [Text Block]

6. Intangible assets

Reconciliation of carrying amount

									(Rs. in lakhs)
Particulars	Computer software	Domain name	Trade name	Intellectual property	Non-compete fees	License	Total other intangible assets	Goodwill	Total intangible assets
Deemed cost (gross carrying amount)									
At 1 April 2015 #	252	-	8,325	664	4,042	-	13,283	109,320	122,603
Additions during the year	1,534	5	-	-	-	-	1,539	-	1,539
Acquisitions through business combination (refer note 39)	-	-	165	202	-	1,689	2,056	-	2,056
Disposals / adjustments during the year	-	-	-	-	-	-	-	-	-
Balance at 31 March 2016	1,786	5	8,490	866	4,042	1,689	16,878	109,320	126,198
Additions during the year	1,070	-	-	-	-	-	1,070	-	1,070
Disposals / adjustments during the year	9	-	-	-	-	-	9	-	9
Balance at 31 March 2017	2,847	5	8,490	866	4,042	1,689	17,939	109,320	127,259
									(Rs. in lakhs)

Particulars	Computer software	Domain name	Trade name*	Intellectual property	Non-compete fees	License	Total other intangible assets	Goodwill	Total intangible assets
Accumulated amortisation									
At 1 April 2015	-	-	-	-	-	-	-	-	-
Amortisation for the year	185	-	1,693	175	1,347	-	3,400	21,864	25,264
Accumulated amortisation on disposals during the year	-	-	-	-	-	-	-	-	-
Balance at 31 March 2016	185	-	1,693	175	1,347	-	3,400	21,864	25,264
Amortisation for the year	383	1	6,693	184	1,347	-	8,608	21,864	30,472
Accumulated amortisation on disposals during the year	9	-	-	-	-	-	9	-	9
Balance at 31 March 2017	559	1	8,386	359	2,694	-	11,999	43,728	55,727
Carrying amount (net)									
At 1 April 2015	252	-	8,325	664	4,042	-	13,283	109,320	122,603
At 31 March 2016	1,601	5	6,797	691	2,695	1,689	13,478	87,456	100,934
At 31 March 2017	2,288	4	104	507	1,348	1,689	5,940	65,592	71,532
Intangible asset under development									
Intangible asset under development includes Rs. 117 lakhs (2016 : Rs. 214 lakhs; 2015 : Nil) pertaining to purchase of a software which is in the process of being customised for implementation.									

* Includes accelerated amortisation of Rs. 4,995 lakhs for the year ended 31 March 2017.

Refer note 4

Textual information (58)

Disclosure of detailed information about other intangible assets [Text Block]

3.3 Goodwill and other Intangible assets

Recognition and measurement

As part of its transition to Ind-AS, the Group has elected not to apply the relevant Ind-AS 103, Business Combinations, on business combinations that occurred prior to 1 April 2015.

Goodwill represents the cost of business acquisition in excess of the Group's interest in the net fair value of identifiable assets, liabilities and contingent liabilities of the acquiree. When the net fair value of the identifiable assets, liabilities and contingent liabilities acquired exceeds the cost of business acquisition, a gain is recognized immediately in net profit in the consolidated statement of profit and loss. Goodwill is measured at cost less accumulated impairment losses. Goodwill is tested for impairment annually at the end of each financial year.

Intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Group for its use and is included in depreciation and amortisation expense in statement of profit and loss.

Amortisation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Transition to Ind-AS

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its others Intangible assets recognised as at 1 April 2015, measured as per the previous GAAP, and use that carrying value as the deemed cost of such other Intangible assets.

Amortisation

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset. The management estimates the useful lives for its assets as follows:

Asset description	Useful life estimated (years)
Goodwill *	5
Computer software	3 – 10
Domain name	10
Trade name	5

Intellectual property	4 to 5
Non-compete fees	3
License	Indefinite

* As per the Scheme of amalgamation approved by the Honorable Regional Director, Hyderabad, Goodwill arising from the amalgamation of a subsidiary (refer note 4) is amortised over a period of 5 years starting from the financial year in which the Appointed Date of amalgamation i.e. 31 March 2015 falls.

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	-	-
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	-	-

[611100] Notes - Financial instruments

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at fair value class				

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	0	0
Financial assets, at fair value	0	0
Description of other financial assets at fair value class	-	-

Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	0	0	0	0
Financial liabilities, at fair value	0	0	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of financial instruments [TextBlock]	Textual information (59) [See below]	
Disclosure of financial assets [TextBlock]	Textual information (60) [See below]	
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (59)

Disclosure of financial instruments [Text Block]

28. Financial instruments - Fair values and risk management

A Accounting classifications and fair values

The following table presents the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy:

31 March 2017

(Rs.
in
lakhs)

	Note	Amortised cost	Financial assets/liabilities	Total carrying value	Fair value				
			Fair value through profit and loss	Fair value through other comprehensive income		Level 1	Level 2	Level 3	Total
Assets									
Financial assets not measured at fair value									
Cash and cash equivalents	12	98,258	-	-	98,258	-	-	-	-
Other bank balances	12	166,854	-	-	166,854	-	-	-	-
Trade receivable	11	2,479	-	-	2,479	-	-	-	-

Other financial assets	8	23,738	-	-	23,738	-	-	-	-
Financial assets measured at fair value									
Investments	7	-	1,280	-	-	-	-	1,280	1,280
		291,329	1,280	-	291,329	-	-	1,280	1,280
Liabilities									
Financial liabilities not measured at fair value									
Borrowings	14	47,737	-	-	47,737	-	-	-	-
Trade payables	16	4,956	-	-	4,956	-	-	-	-
Other financial liabilities	17	47,109	-	-	47,109	-	-	-	-
Financial liabilities measured at fair value									
Derivatives	13	-	19,389	-	-	-	19,389	-	19,389
		99,802	19,389	-	99,802	-	19,389	-	19,389
Financial instruments - Fair values and risk management (continued)									
A Accounting classifications and fair values (continued)									

(Rs. in lakhs)

	Note	Amortised cost	Financial assets/liabilities		Total carrying value	Fair value			
			Fair value through profit and loss	Fair value through other comprehensive income		Level 1	Level 2	Level 3	Total
Assets									
Financial assets not measured at fair value									
Cash and cash equivalents	12	24,381	-	-	24,381	-	-	-	-
Other bank balances	12	333,706	-	-	333,706	-	-	-	-
Trade receivable	11	1,038	-	-	1,038	-	-	-	-
Other financial assets	8	24,631	-	-	24,631	-	-	-	-
Financial assets measured at fair value									
Investments	7	-	1,280	-	-	-	-	1,280	1,280
		383,756	1,280	-	383,756	-	-	1,280	1,280

Liabilities

Financial liabilities not
measured at fair value

Borrowings	14	9,279	-	-	9,279	-	-	-	-
Trade payables	16	5,049	-	-	5,049	-	-	-	-
Other financial liabilities	17	22,857	-	-	22,857	-	-	-	-

Financial liabilities measured at
fair value

Derivatives	13	-	3,031	-	-	-	3,031	-	3,031
		37,185	3,031	-	37,185	-	3,031	-	3,031

Financial instruments - Fair
28. values and risk management
(continued)A Accounting classifications and
fair values (continued)

The following table presents the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy:

1 April 2015

(Rs.
in
lakhs)

	Note	Amortised cost	Financial assets/liabilities		Total carrying value	Fair value			
			Fair value through profit and loss	Fair value through other comprehensive income		Level 1	Level 2	Level 3	Total
Assets									
Financial assets not measured at fair value									
Cash and cash equivalents	12	139,331	-	-	139,331	-	-	-	-
Other bank balances	12	86,200	-	-	86,200	-	-	-	-
Trade receivable	11	1,847	-	-	1,847	-	-	-	-
Other financial assets	8	6,243	-	-	6,243	-	-	-	-
		233,621	-	-	233,621	-	-	-	-
Liabilities									
Financial liabilities not measured at fair value									
Borrowings	14	65	-	-	65	-	-	-	-
Trade payables	16	3,632	-	-	3,632	-	-	-	-
Other financial liabilities	17	7,918	-	-	7,918	-	-	-	-
Financial liabilities measured at fair value									
Derivatives	13	-	4,344	-	-	-	4,344	-	4,344
		11,615	4,344	-	11,615	-	4,344	-	4,344

Fair value hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Note: The Group has not separately disclosed the fair values for financial assets and liabilities other than derivatives and investments because their carrying amounts are a reasonable approximation of their fair values.

28. Financial instruments - Fair values and risk management (continued)

B. Measurement of fair values

The following methods and assumptions were used to estimate the fair values:

1. The fair value of the derivative liability is determined using Monte-Carlo simulation. The significant unobservable inputs used in the fair value measurement are risk free rates, volatility and spot price.

Level 3 fair values

Reconciliation of Level 3 fair values

The following table shows a reconciliation from the opening balances to the closing balances for Level 3 fair values of derivative liability and investments.

Particulars	Derivative liability	Investment
Balance as at 31 March 2016	3,031	1,280
Changes	16,358	-
Balance as at 31 March 2017	19,389	1,280

Financial risk management

The Group's activities expose it to a variety of financial risks, market risk, credit risk and liquidity risk.

Risk Management Framework

The Group's Board of Directors has overall responsibility for the establishment and oversight of the risk management framework. The Group's management monitors compliance with the risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Group. The management is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad-hoc reviews of risk management controls and

procedures, the results of which are reported to the Board.

Market risk

The Group is exposed to foreign exchange risk through its purchase of services from overseas suppliers in foreign currencies. However, this amount is neither significant nor material. The Group is not exposed to any other market risks such as borrowings and interest rate swaps. Hence, no significant market risk is perceived.

Credit risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The maximum exposure to the credit risk at the reporting date is primarily from trade receivables amounting to Rs. 6,006 lakhs (2016: Rs. 2,037 lakhs, 1 April 2015: Rs. 2,399 lakhs). Trade receivables are typically unsecured. Credit risk has always been managed by the Group through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Group grants credit terms in the normal course of business. On account of adoption of Ind AS 109, the Group uses expected credit loss model to assess the impairment loss or gain. The Group uses a provision matrix to compute the expected credit loss allowance for trade

receivables and unbilled
revenues. The provision matrix
takes into account the Group's
expected credit loss on current
revenue adjusted for historical

recovery rates. Hence, no significant credit risk is perceived.

Financial instruments - Fair
28. values and risk management
(continued)

B. Measurement of fair values
(continued)

Financial assets that are
neither past due nor impaired

Cash and cash equivalents, investments and other bank balances are neither past due nor impaired. Cash and cash equivalents include short-term highly liquid fixed deposits with banks which having maturity less than three months.

There is no other class of financial assets that is not past due nor impaired.

Financial assets that are past due but not impaired

The Group's credit period generally ranges from 0-30 days.

The allowance for lifetime expected credit loss on

customer balances for the year

ended 31 March 2017 and 31 March 2016 are shown in the table below:

	(Rs. in lakhs)	
Period (in days)	As at 31 March 2017	As at 31 March 2016
Balances at the beginning of the period	999	552
Expected credit loss recognised	2,528	447
Balance at the end	3,527	999

Credit risk on cash and cash equivalents is limited as the Group generally invests in deposits with banks and financial institutions with high credit ratings assigned by international and domestic credit rating agencies.

Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Group's reputation. The Group believes that the working capital is sufficient to meet its current requirements. Accordingly, no significant liquidity risk is perceived.

As of 31 March 2017, the Group had a working capital of Rs. 217,566 lakhs including cash and cash equivalents of Rs. 98,258 lakhs and other bank balances of Rs. 166,854 lakhs.

The table below provides details regarding the contractual maturities of significant financial liabilities as of 31 March 2017:

	(Rs. in lakhs)		
Particulars	Less than 1 year	1 to 5 year	Total
Derivatives	19,389	-	19,389
Trade payables	4,956	-	4,956
Borrowings	-	47,737	47,737
Other financial liabilities	47,109	-	47,109

The table below provides details regarding the contractual maturities of significant financial liabilities as of 31 March 2016:

	(Rs. in lakhs)		
Particulars	Less than 1 year	1 to 5 year	Total
Derivatives	3,031	-	3,031
Trade payables	5,049	-	5,049

Borrowings	-	9,279	9,279
Other financial liabilities	22,857	-	22,857
The table below provides details regarding the contractual maturities of significant financial liabilities as of 1 April 2015:			
			(Rs. in lakhs)
Particulars	Less than 1 year	1 to 5 year	Total
Derivatives	4,344	-	4,344
Trade payables	3,632	-	3,632
Borrowings	-	65	65
Other financial liabilities	7,918	-	7,918

Textual information (60)

Disclosure of financial assets [Text Block]

29. Financial instruments - Fair values and risk management

A Accounting classifications and fair values

The following table presents the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy:

31 March 2017

(Rs.
in
lakhs)

	Note	Amortised cost	Financial assets/liabilities	Total carrying value	Fair value				
			Fair value through profit and loss	Fair value through other comprehensive income		Level 1	Level 2	Level 3	Total
Assets									
Financial assets not measured at fair value									
Cash and cash equivalents	13	88,289	-	-	88,289	-	-	-	-
Other bank balances	13	160,218	-	-	160,218	-	-	-	-
Trade receivable	12	1,513	-	-	1,513	-	-	-	-

Other financial assets	7, 8, 9	49,473	-	-	49,473	-	-	-	-
Financial assets measured at fair value									
Investments	7	-	2,133	-	-	-	-	2,133	2,133
		299,493	2,133	-	299,493	-	-	2,133	2,133
Liabilities									
Financial liabilities not measured at fair value									
Trade payables	18	4,690	-	-	4,690	-	-	-	-
Other financial liabilities	16	20,132	-	-	20,132	-	-	-	-
Financial liabilities measured at fair value									
Derivatives	14	-	19,389	-	-	-	19,389	-	19,389
Financial guarantee liability	16	-	782	-	-	-	-	782	782
		24,822	20,171	-	24,822	-	19,389	782	20,171
Financial instruments - Fair values and risk management (continued)									
A Accounting classifications and fair values (continued)									

(Rs. in lakhs)

	Note	Amortised cost	Financial assets/liabilities		Total carrying value	Fair value			
			Fair value through profit and loss	Fair value through other comprehensive income		Level 1	Level 2	Level 3	Total
Assets									
Financial assets not measured at fair value									
Cash and cash equivalents	13	21,742	-	-	21,742	-	-	-	-
Other bank balances	13	333,228	-	-	333,228	-	-	-	-
Trade receivable	12	827	-	-	827	-	-	-	-
Other financial assets	7, 8, 9	35,171	-	-	35,171	-	-	-	-
Financial assets measured at fair value									
Investments	7	-	1,636	-	-	-	-	1,636	1,636
		390,968	1,636	-	390,968	-	-	1,636	1,636

Liabilities

Financial liabilities not
measured at fair value

Trade payables	18	5,004	-	-	5,004	-	-	-	-
Other financial liabilities	16	18,162	-	-	18,162	-	-	-	-

Financial liabilities measured
at fair value

Derivatives	14	-	3,031	-	-	-	3,031	-	3,031
Financial guarantee liability	16	-	356	-	-	-	-	356	356
		23,166	3,387	-	23,166	-	3,031	356	3,387

Financial instruments - Fair
29. values and risk management
(continued)A Accounting classifications and
fair values (continued)

The following table presents the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy:

1 April 2015

(Rs.
in
lakhs)

	Note	Amortised cost	Financial assets/liabilities		Total carrying value	Fair value			
			Fair value through profit and loss	Fair value through other comprehensive income		Level 1	Level 2	Level 3	Total
Assets									
Financial assets not measured at fair value									
Cash and cash equivalents	13	139,263	-	-	139,263	-	-	-	-
Other bank balances	13	86,198	-	-	86,198	-	-	-	-
Trade receivable	12	1,817	-	-	1,817	-	-	-	-
Other financial assets	7, 8, 9	6,523	-	-	6,523	-	-	-	-
		233,801	-	-	233,801	-	-	-	-
Liabilities									
Financial liabilities not measured at fair value									
Trade payables	18	3,622	-	-	3,622	-	-	-	-
Other financial liabilities	15, 16	7,720	-	-	7,720	-	-	-	-
Financial liabilities measured at fair value									
Derivatives	14	-	4,344	-	-	-	4,344	-	4,344
		11,342	4,344	-	11,342	-	4,344	-	4,344
Fair value hierarchy									

Level 1 - Quoted prices
(unadjusted) in active markets
for identical assets or liabilities.

Level 2 – Inputs other than
quoted prices included within
Level 1 that are observable for
the asset or liability, either
directly (i.e. as prices) or
indirectly (i.e. derived from
prices).

Level 3 - Inputs for the assets
or liabilities that are not based
on observable market data
(unobservable inputs).

Note: The Company has not
separately disclosed the fair
values for financial assets and
liabilities other than
derivatives, investments and
financial guarantee liability
because their carrying
amounts are a reasonable
approximation of their fair
values.

Financial instruments - Fair
29. values and risk management
(continued)

B. Measurement of fair values

The following methods and
assumptions were used to
estimate the fair values:

1. The fair value of the
derivative liability is determined
using Monte-Carlo simulation.
The significant unobservable

inputs used in the fair value measurement are risk free rates, volatility and spot price.

2. The fair value of financial guarantee is determined using credit default swaps.

Level 3 fair values

Reconciliation of Level 3 fair values

The following table shows a reconciliation from the opening balances to the closing balances for Level 3 fair values of derivative liability, financial guarantee and investments.

Particulars	Financial guarantee	Derivative liability	Investment
Balance as at 31 March 2016	356	3,031	1,636
Changes	426	16,358	497
Balance as at 31 March 2017	782	19,389	2,133

Sensitivity analysis

For the fair value of the above, reasonably possible changes at the reporting date to one of the significant unobservable inputs holding other inputs constant would have the following effects:

As at 31 March 2017	Profit/(loss)
---------------------	---------------

Yield adjustment

1% decrease	5
-------------	---

1% increase (5)

Financial risk management

The Company's activities expose it to a variety of financial risks, market risk, credit risk and liquidity risk.

Risk Management Framework

The Company's Board of Directors has overall responsibility for the establishment and oversight of the risk management framework. The Company's management oversees and monitors compliance with the risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The management is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad-hoc reviews of risk management controls and procedures, the results of which are reported to the Board.

Market risk

The Company is exposed to foreign exchange risk through its purchase of services from overseas suppliers in foreign currencies. However, this amount is neither significant nor material. The Company is not exposed to any other

market risks such as

borrowings and interest rate swaps. Hence, no significant market risk is perceived.

Credit risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The maximum exposure to the credit risk at the reporting date is primarily from trade receivables amounting to Rs. 5,033 lakhs (2016: Rs. 1,820 lakhs, 2015: Rs. 2,369 lakhs). Trade receivables are typically unsecured. Credit risk has always been managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. On account of adoption of Ind AS 109, the Company uses expected credit loss model to assess the impairment loss or gain. The Company uses a provision matrix to compute the expected credit loss allowance for trade receivables and unbilled revenues. The provision matrix takes into account the Company's expected credit loss on current revenue adjusted for historical recovery rates. Hence, no significant credit risk is perceived.

Financial instruments - Fair
29. values and risk management
(continued)

B. Measurement of fair values
(continued)

Financial assets that are
neither past due nor impaired

Cash and cash equivalents,
investments and other bank
balances are neither past due
nor impaired. Cash and cash
equivalents include short-term
highly liquid fixed deposits with
banks which having maturity
less than three months.

There is no other class of
financial assets that is not past
due nor impaired.

Financial assets that are past
due but not impaired

The Company's credit period
generally ranges from 0-30
days.

The allowance for lifetime
expected credit loss on
customer balances for the year
ended 31 March 2017 and 31
March 2016 are shown in the
table below.

	(Rs. in lakhs)	
Period (in days)	As at 31 March 2017	As at 31 March 2016
Balances at the beginning of the period	993	552

Expected credit loss recognised	2,527	441
---------------------------------	-------	-----

Balance at the end	3,520	993
--------------------	-------	-----

Credit risk on cash and cash equivalents is limited as the Company generally invests in deposits with banks and financial institutions with high credit ratings assigned by international and domestic credit rating agencies.

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. The Company believes that the working capital is sufficient to meet its current requirements. Accordingly, no significant liquidity risk is perceived.

As of 31 March 2017, the Company had a working capital of Rs. 223,124 lakhs including cash and cash

equivalents of Rs. 88,289 lakhs, other bank balances of Rs. 160,218 lakhs.

The table below provides details regarding the contractual maturities of significant financial liabilities as of 31 March 2017:

Particulars	Less than 1 year	1 to 5 year	Total
Derivatives	19,389	-	19,389
Financial guarantee liability	-	782	782
Trade payables	4,690	-	4,690
Other financial liabilities	20,132	-	20,132

(Rs.
in
lakhs)

The table below provides details regarding the contractual maturities of significant financial liabilities as of 31 March 2016:

Particulars	Less than 1 year	1 to 5 year	Total
Derivatives	3,031	-	3,031
Financial guarantee liability	-	356	356
Trade payables	5,004	-	5,004
Other financial liabilities	18,162	-	18,162

(Rs.
in
lakhs)

The table below provides details regarding the contractual maturities of significant financial liabilities as of 1 April 2015:

(Rs.
in
lakhs)

Particulars	Less than 1 year	1 to 5 year	Total
Derivatives	4,344	-	4,344
Trade payables	3,622	-	3,622
Other financial liabilities	7,656	-	7,656

[611300] Notes - Regulatory deferral accounts

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	Investment - 1	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted preference instruments	Unquoted preference instruments
Non-current investments	1,280	1,280
Name of body corporate in whom investment has been made	MSwipe Technologies Private Limited	MSwipe Technologies Private Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	-	-
Number of shares of non-current investment made in body corporate	(A) [shares] 47,420	(B) [shares] 4,742

Footnotes

(A) 47,420 preference shares of 10 each, fully paid-up

(B) 4,742 preference shares of INR 10 each, fully paid-up

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (61) [See below]	
Aggregate amount of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	1,280	1,280
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (61)**Disclosure of notes on non-current investments explanatory [Text Block]**

	(Rs. in lakhs)		
7. Investments	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Non-current investments, unquoted			
Measured at fair value through profit and loss			
Investments in preference instruments			
47,420 (2016 : 4,742 of Rs. 100 each fully, paid-up; 2015 : Nil) preference shares of MSwipe Technologies Private Limited, of Rs. 10 each, fully paid-up	1,280	1,280	-
	1,280	1,280	-
Aggregate amount of unquoted investments	1,280	1,280	-

[400500] Notes - Current investments

Unless otherwise specified, all monetary values are in Lakhs of INR

	31/03/2017	31/03/2016
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-3,41,467	-2,41,124
Net cash flows from (used in) operating activities	-3,41,467	-2,41,124
Net cash flows from (used in) investing activities, continuing operations	1,33,570	-2,65,609
Net cash flows from (used in) investing activities	1,33,570	-2,65,609
Net cash flows from (used in) financing activities, continuing operations	2,80,689	3,89,596
Net cash flows from (used in) financing activities	2,80,689	3,89,596

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Name of shareholder			Bhavish Aggarwal	Bhavish Aggarwal
Permanent account number of shareholder			AGPPA8363D	AGPPA8363D
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 13,13,550	[shares] 7,801
Percentage of shareholding in company			56.00%	54.00%

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

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Name of shareholder	Ankit Bhati	Ankit Bhati	Vanguard World Fund	Vanguard World Fund
Permanent account number of shareholder	BCKPB8883M	BCKPB8883M		
Country of incorporation or residence of shareholder	INDIA	INDIA	UNITED STATES	UNITED STATES
Number of shares held in company	[shares] 5,97,645	[shares] 3,540	[shares] 1,66,185	[shares] 1,231
Percentage of shareholding in company	26.00%	24.00%	7.00%	8.00%

Disclosure of classes of equity share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Share
Number of shares authorised	[shares] 39,24,817	[shares] 23,371		[shares] 39,24,817
Value of shares authorised	392.48	2.34		392.48
Number of shares issued	[shares] 23,36,850	[shares] 14,494		[shares] 23,36,850
Value of shares issued	233.69	1.45		233.69
Number of shares subscribed and fully paid	[shares] 23,36,850	[shares] 14,494		[shares] 23,36,850
Value of shares subscribed and fully paid	233.69	1.45		233.69
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 23,36,850	[shares] 14,494		[shares] 23,36,850
Total value of shares subscribed	233.69	1.45		233.69
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 23,36,850	[shares] 14,494		[shares] 23,36,850
Value of shares called	233.69	1.45		233.69
Value of shares paid-up	233.69	1.45		233.69
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 19,42,196	[shares] 0		[shares] 19,42,196
Number of shares issued as rights	[shares] 3,80,160	[shares] 1,374		[shares] 3,80,160
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 23,22,356	[shares] 1,374		[shares] 23,22,356
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 23,22,356	[shares] 1,374		[shares] 23,22,356
Number of shares outstanding at end of period	[shares] 23,36,850	[shares] 14,494	[shares] 13,120	[shares] 23,36,850
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	194.22	0		194.22
Amount of rights issue during period	38.02	0.14		38.02
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	232.24	0.14		232.24
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	232.24	0.14		232.24
Equity share capital at end of period	233.69	1.45	1.31	233.69
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 19,42,196	[shares] 0		[shares] 19,42,196
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity Share

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Share	
Number of shares authorised	[shares] 23,371	
Value of shares authorised	2.34	
Number of shares issued	[shares] 14,494	
Value of shares issued	1.45	
Number of shares subscribed and fully paid	[shares] 14,494	
Value of shares subscribed and fully paid	1.45	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 14,494	
Total value of shares subscribed	1.45	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 14,494	
Value of shares called	1.45	
Value of shares paid-up	1.45	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 1,374	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 1,374	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 1,374	
Number of shares outstanding at end of period	[shares] 14,494	[shares] 13,120
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0.14	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	

Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0.14	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0.14	
Equity share capital at end of period	1.45	1.31
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity Share	

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (62) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

Textual information (62)

Disclosure of notes on equity share capital explanatory [Text Block]

			(Rs. in lakhs except per share data)
	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
13. Share capital			
Authorised			
3,924,817 (2016 : 23,371; 2015 : 30,186) equity shares of Rs. 10 each	392	2	3
10,936,211 (2016 : 67,749; 2015 : 60,934) 0.001% Compulsory Convertible Cumulative Preference Shares of Rs. 10 each	1,094	7	6
2,786,400 (2016 : 20,640; 2015 : 20,640) 0.001% Compulsory Convertible Cumulative Preference Shares of Rs. 20,000 each	557,280	4,128	4,128
Issued, subscribed and paid-up			
2,336,850 (2016 : 14,494; 2015 : 13,120) equity shares of Rs. 10 each, fully paid-up	234	1	1
10,936,211 (2016 : 67,724; 2015 : 54,481) 0.001% Compulsory Convertible Cumulative Preference Shares of Rs. 10 each	1,094	7	6
2,786,400 (2016 : 20,640; 2015 : 20,640) 0.001% Compulsory Convertible Cumulative Preference Shares of Rs. 20,000 each	557,280	4,128	4,128
	558,608	4,136	4,135
Reconciliation of shares outstanding at the beginning and at the end of			

a. reporting year

(Rs. in
lakhs
except per
share data)

i. Equity shares of Rs. 10 each, fully paid-up	As at 31 March 2017		As at 31 March 2016	
	Number of shares	Amount	Number of shares	Amount
At the commencement of the year	14,494	1	13,120	1
Issued during the year*	380,160	38	1,374	-
Issued on account of bonus issue [refer note (e) below]	1,942,196	195	-	-
At the end of the year	2,336,850	234	14,494	1

* Rights Issue

Equity shares issued pursuant to a rights issue approved by the Board of Directors at their meeting on 2 September 2016.

Shareholders' call option rights

Certain shareholders of the Company carry a call option right which can be exercised to prevent dilution beyond agreed percentages of equity shareholding by requiring the Company to issue additional equity shares. This right has been valued and recorded through the statement of profit and loss in the period in which such rights are granted.

(Rs. in
lakhs)

	except per share data)			
ii. 0.001% Compulsory Convertible Cumulative Preference shares of Rs. 10 each, fully paid-up	As at 31 March 2017		As at 31 March 2016	
	Number of shares	Amount	Number of shares	Amount
At the commencement of the year	67,724	7	54,481	6
Issued during the year	1,793,471	179	13,243	1
Issued on account of bonus issue [refer note (e) below]	9,075,016	908	-	-
At the end of the year	10,936,211	1,094	67,724	7
				(Rs. in lakhs except per share data)
iii. 0.001% Compulsory Convertible Cumulative Preference shares of Rs. 20,000 each, fully paid-up	As at 31 March 2017		As at 31 March 2016	
	Number of shares	Amount	Number of shares	Amount
At the commencement of the year	20,640	4,128	20,640	4,128
Issued on account of bonus issue [refer note (e) below]	2,765,760	553,152	-	-
At the end of the year	2,786,400	557,280	20,640	4,128

b. Rights, preference and restrictions attached to:

Equity shares of Rs. 10 each

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid.

On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

Compulsory Convertible Cumulative Preference shares of Rs. 10 each

These preference shares carry a cumulative dividend of 0.001% per annum. The shares are entitled to such dividend paid on equity shares at a rate higher than 0.001% and shall be entitled to voting rights on a pro-rata basis with the equity shares of the Company on as if converted basis.

The dividend however shall be payable, only in the event the Board of Directors declare any dividend for the relevant year.

13. Share capital (continued)

b. Rights, preference and restrictions attached to (continued)

Compulsory Convertible Cumulative Preference shares of Rs. 20,000 each

These preference shares carry a cumulative dividend of 0.001% per annum. The shares are entitled to such dividend paid on equity shares at a rate higher than 0.001% and shall be entitled to voting rights on a pro-rata basis with the equity shares of the Company on as if converted basis.

The dividend however shall be payable, only in the event the Board of Directors declare any dividend for the relevant year.

Conversion of Compulsory Convertible Cumulative Preference shares (CCPS) of Rs. 10 and Rs. 20,000 each

?? A holder of CCPS may, at any time, prior to the expiry of 20 (twenty) years from the date of issuance of CCPS, issue a notice to the Company for conversion into equity shares, subject to adjustments for stock dividends, splits, anti-dilution provisions and other similar events. Upon receipt of such notice, the Company shall be under an obligation to convert such CCPS to equity shares in a 1:1 ratio, except for 810 (2016 : 6; 2015 : Nil) CCPS of Rs. 10 each for which it shall be under an obligation to convert to equity shares in a 1:1.167 ratio and for 1,293,840 CCPS of Rs. 10 each for which it shall be under an obligation to convert to equity shares in a 1:1.69 ratio. The CCPS shall be converted in the above ratio on the occurrence any of the following events:

- Prior to filing of a red herring prospectus in connection with an initial public offering or Qualified IPO; or

(Rs. in lakhs except per share data)

As at 31 March 2016

Percentage	Number of shares	Percentage
------------	------------------	------------

Equity shares of Rs. 10 each, fully paid-up				
Bhavish Aggarwal	1,313,550	56%	7,801	54%
Ankit Bhati	597,645	26%	3,540	24%
Vanguard World Fund	166,185	7%	1,231	8%
0.001% Compulsory Convertible Cumulative Preference shares of Rs. 10 each, fully paid-up				
SIMI Pacific Pte Ltd	4,798,090	44%	25,927	38%
Tiger Global Six India II Holdings	703,215	6%	5,209	8%
FO Mauritius I Ltd	667,081	6%	2,739	4%
Matrix Partners India Investment Holdings II LLC	456,030	4%	3,378	5%
DST Asia IV	146,610	1%	3,968	6%
0.001% Compulsory Convertible Cumulative Preference shares of Rs. 20,000 each, fully paid-up				
Tiger Global Six India II Holdings	1,726,380	62%	12,788	62%
Matrix Partners India Investment Holdings II LLC	1,060,020	38%	7,852	38%
(Rs. in lakhs except per share data)				
d. Equity shares reserved for issue under options and contracts/ commitments for sale of shares/ disinvestment:	As at 31 March 2017		As at 31 March 2016	
	Number of shares	Amount	Number of shares	Amount

For 0.001% CCPS of Rs. 10 each	11,829,487	1,183	67,725	7
For 0.001% CCPS of Rs. 20,000 each	2,786,400	557,280	20,640	4,128
Under Employee Stock Option plan, equity shares of Rs. 10 each	282,743	28	1,861	-
Shareholders' call option rights	165,268	17	2,816	-

- e. Aggregate number of shares issued for consideration other than cash during the period of five years immediately preceding the reporting date:

The Company has issued bonus shares in ratio of 1:134 in current year utilising the securities premium account and issuing additional shares in such ratio

Particulars	Number of bonus shares issued
Equity shares	1,942,196
0.001% Compulsory Convertible Cumulative Preference shares of Rs. 10 each, fully paid-up	9,075,016
0.001% Compulsory Convertible Cumulative Preference shares of Rs. 20,000 each, fully paid-up	2,765,760

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	47,737	9,279	47,737	9,279
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans taken for property, plant and equipment [Member]		Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	47,737	9,279	(A) 47,737	(B) 9,279
Nature of security [Abstract]				
Nature of security			Textual information (63) [See below]	Textual information (64) [See below]

Footnotes

(A)

Secured	
Vehicle loan from banks (refer note (i) below)	59,913
Vehicle loan from banks (refer note (ii) below)	-
	59,913
Less: Amount disclosed under other financial liabilities (refer note 17)	12,176
	47,737

(B)

Secured	
Vehicle loan from banks (refer note (i) below)	11,071
Vehicle loan from banks (refer note (ii) below)	65
	11,136
Less: Amount disclosed under other financial liabilities (refer note 17)	1,857
	9,279

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (65) [See below]

Textual information (63)**Nature of security**

(i) Vehicle loan from banks carries interest rate between 9.25% to 10.00% per annum and is repayable in equal monthly installments over a period of 4 to 5 years. The loan is secured by way of: - Hypothecation of vehicles purchased using this loan facility and fixed deposits equal to 10% of total loan facilities used; - An unconditional and irrevocable corporate guarantee from ANI Technologies Private Limited equal to 60% of the Credit Facility plus all outstanding interest, charges and expenses and other monies payable by the borrower upto Rs. 510 crore." (ii) Vehicle loan from bank represents loan taken from HDFC Bank Limited. The loan carries an interest rate of 11% p.a. on the outstanding amount of loan. The loan is repayable in 24 equal monthly installments. The interest is payable along with the principal. The loan is secured by hypothecation of the vehicle and a term deposit of Rs. Nil (2016: Rs. 91, 2015: Rs. 91).

Textual information (64)

Nature of security

(i) Vehicle loan from banks carries interest rate between 9.25% to 10.00% per annum and is repayable in equal monthly installments over a period of 4 to 5 years. The loan is secured by way of: - Hypothecation of vehicles purchased using this loan facility and fixed deposits equal to 10% of total loan facilities used; - An unconditional and irrevocable corporate guarantee from ANI Technologies Private Limited equal to 60% of the Credit Facility plus all outstanding interest, charges and expenses and other monies payable by the borrower upto Rs. 510 crore." (ii) Vehicle loan from bank represents loan taken from HDFC Bank Limited. The loan carries an interest rate of 11% p.a. on the outstanding amount of loan. The loan is repayable in 24 equal monthly installments. The interest is payable along with the principal. The loan is secured by hypothecation of the vehicle and a term deposit of Rs. Nil (2016: Rs. 91, 2015: Rs. 91).

Textual information (65)

Disclosure of notes on borrowings explanatory [Text Block]

	(Rs. in lakhs)		
	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
14. Borrowings			
Non-current			
Secured			
Vehicle loan from banks (refer note (i) below)	59,913	11,071	-
Vehicle loan from banks (refer note (ii) below)	-	65	153
	59,913	11,136	153
Less: Amount disclosed under other financial liabilities (refer note 17)	12,176	1,857	88
	47,737	9,279	65
Notes:			
(i) Vehicle loan from banks carries interest rate between 9.25% to 10.00% per annum and is repayable in equal monthly installments over a period of 4 to 5 years. The loan is secured by way of:			
- Hypothecation of vehicles purchased using this loan facility and fixed deposits equal to 10% of total loan facilities used;			
- An unconditional and irrevocable corporate guarantee from ANI Technologies Private Limited equal to 60% of the Credit Facility plus all outstanding interest, charges and expenses and other monies payable by the borrower upto Rs. 510 crore.			

(ii) Vehicle loan from bank represents loan taken from HDFC Bank Limited. The loan carries an interest rate of 11% p.a. on the outstanding amount of loan. The loan is repayable in 24 equal monthly installments. The interest is payable along with the principal. The loan is secured by hypothecation of the vehicle and a term deposit of Rs. Nil (2016: Rs. 91, 2015: Rs. 91).

[612700] Notes - Income taxes

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	0		0
Deferred tax liabilities	66	92		66
Net deferred tax liability (assets)	66	92	0	66
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through business combinations, deferred tax liability (assets)	-26	92		-26
Total increase (decrease) in deferred tax liability (assets)	-26	92		-26
Deferred tax liability (assets) at end of period	66	92	0	66
Description of other temporary differences				

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0		0	0
Deferred tax liabilities	92		66	92
Net deferred tax liability (assets)	92	0	66	92
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through business combinations, deferred tax liability (assets)	92		-26	92
Total increase (decrease) in deferred tax liability (assets)	92		-26	92
Deferred tax liability (assets) at end of period	92	0	66	92
Description of other temporary differences				

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		0	0	
Deferred tax liabilities		66	92	
Net deferred tax liability (assets)	0	66	92	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through business combinations, deferred tax liability (assets)		-26	92	
Total increase (decrease) in deferred tax liability (assets)		-26	92	
Deferred tax liability (assets) at end of period	0	66	92	0
Description of other temporary differences		Identified intangibles on business combination (refer note 39)	Identified intangibles on business combination (refer note 39)	

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of income tax [TextBlock]	Textual information (66) [See below]		
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Total current tax expense (income) and adjustments for current tax of prior periods	0	0	
Total tax expense (income)	0	0	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Total aggregated income tax relating to components of other comprehensive income	0	0	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	0	0	
Deferred tax liabilities	66	92	
Net deferred tax liability (assets)	66	92	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Increase (decrease) through business combinations, deferred tax liability (assets)	-26	92	
Total increase (decrease) in deferred tax liability (assets)	-26	92	
Deferred tax liability (assets) at end of period	66	92	0
Description of other temporary differences			
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Total tax expense (income)	0	0	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Total average effective tax rate	0.00%	0.00%	

Textual information (66)

Disclosure of income tax [Text Block]

				(Rs. in lakhs)
36. Unrecognised deferred tax (net)	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015	
Deferred tax liability				
Property, plant and equipment	-	498	119	
Provisions	252	-	-	
-	252	498	119	
Deferred tax assets				
On carry forward business losses and unabsorbed depreciation	106,651	29,041	2,302	
Property, plant and equipment	3,668	-	-	
Provisions	885	3,688	746	
-	111,204	32,729	3,048	
Deferred tax assets / (liability) (net) (refer note below)	-	-	-	
Net deferred tax assets has been recognised only to the extent that the Company has sufficient taxable temporary differences or there is convincing evidence that sufficient taxable profit will be available				

against which such deferred tax assets can be realised.

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

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]	Textual information (67) [See below]	
Whether company has received any government grant or government assistance	Yes	No
Description of accounting policy for government grants [TextBlock]	Textual information (68) [See below]	Textual information (69) [See below]
Description of nature and extent of government grants recognised in financial statements	Textual information (70) [See below]	
Indication of other forms of government assistance with direct benefits for entity	Textual information (71) [See below]	
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	Textual information (72) [See below]	
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	1,185	0

Textual information (67)

Disclosure of accounting for government grants and disclosure of government assistance [Text Block]

	(Rs. in lakhs)		
	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
37. Government grants			
Opening balance	-	-	-
Recognised during the year	1,261	-	-
Amortised during the year	76	-	-
Closing balance	1,185	-	-
<p>Government grant recognised pertain to refund of the excise duty component levied on motor vehicles registered for use solely as "Taxis" vide notification number 12/2012-Central Excise, dated 17 March 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 163(E), amended from time to time.</p>			

Textual information (68)

Description of accounting policy for government grants [Text Block]

Government grants

Government grants are recognised initially at fair values when there is reasonable assurance that they will be received and the entity will comply with the conditions associated with the grant. Government grants related to assets are presented in the balance sheet by setting up the grant as deferred income. The grant set up as deferred income is recognised in statement of profit and loss on a systematic basis over the useful life of the asset.

Textual information (69)

Description of accounting policy for government grants [Text Block]

Government grants

Government grants are recognised initially at fair values when there is reasonable assurance that they will be received and the entity will comply with the conditions associated with the grant. Government grants related to assets are presented in the balance sheet by setting up the grant as deferred income. The grant set up as deferred income is recognised in statement of profit and loss on a systematic basis over the useful life of the asset.

Textual information (70)

Description of nature and extent of government grants recognised in financial statements

Government grant recognised pertain to refund of the excise duty component levied on motor vehicles registered for use solely as "Taxis" vide notification number 12/2012-Central Excise, dated 17 March 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 163(E), amended from time to time.

Textual information (71)

Indication of other forms of government assistance with direct benefits for entity

Government grant recognised pertain to refund of the excise duty component levied on motor vehicles registered for use solely as "Taxis" vide notification number 12/2012-Central Excise, dated 17 March 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 163(E), amended from time to time.

Textual information (72)

Explanation of unfulfilled conditions and other contingencies attaching to government assistance

Government grant recognised pertain to refund of the excise duty component levied on motor vehicles registered for use solely as "Taxis" vide notification number 12/2012-Central Excise, dated 17 March 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 163(E), amended from time to time.

[401100] Notes - Subclassification and notes on liabilities and assets

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current liabilities, others [Axis]	1		2	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1,493	0	146	54
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Deferred income	Deferred income	Advances from customers	Advances from customers
Other current liabilities, others	1,493	0	146	54

Other current liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current liabilities, others [Axis]	3		4	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1,520	2,362	0	4
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory liabilities	Statutory liabilities	Other	Other
Other current liabilities, others	1,520	2,362	0	4

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	(A) 286	(B) 156	(C) 33	
Provision leave encashment	0	(D) 37	(E) 181	(F) 49
Total provisions for employee benefits	286	193	214	49
CSR expenditure provision	0	0	0	0
Total provisions	286	193	214	49

Footnotes

(A) Gratuity (refer note 30)

(B) Gratuity (refer note 30)

(C) Gratuity (refer note 30)

(D) Compensated absences (refer note 31)

(E) Compensated absences (refer note 30)

(F) Compensated absences (refer note 30)

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Security deposits [Member]		Other loans [Member]	
	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	2,288	1,983	5	121
Allowance for bad and doubtful loans	0	0	0	0
Total loans	2,288	1,983	5	121
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Other loans [Member]		Other deposit assets [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	13,209	11,130	(A) 13,209	(B) 11,130
Allowance for bad and doubtful loans	0	0	0	0
Total loans	13,209	11,130	13,209	11,130
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Deposit due to mature after 12 months of reporting date (Includes bank deposits hypothecated with banks).

(B) Deposit due to mature after 12 months of reporting date (Includes bank deposits hypothecated with banks).

Details of loans [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]	
Classification of loans [Axis]	Other loans, others [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	(A) 5	(B) 121
Allowance for bad and doubtful loans	0	0
Total loans	5	121
Nature of other loans	Finance lease receivable*	Finance lease receivable*
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Total loans due by firms or companies in which any director is partner or director	0	0

Footnotes

(A) Finance lease receivable (Finance lease receivable is secured against the underlying assets given on lease pursuant to the lease agreements.)

(B) Finance lease receivable (Finance lease receivable is secured against the underlying assets given on lease pursuant to the lease agreements).

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial liabilities, others [Axis]	1		2	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	12,886	13,672	7,224	2,427
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Provision for expenses	Provision for expenses	Trade deposits	Trade deposits
Other current financial liabilities, others	12,886	13,672	7,224	2,427

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial liabilities, others [Axis]	3		4	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	3,227	2,139	4,122	111
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Accrued salary and benefits	Accrued salary and benefits	Creditors for capital goods	Creditors for capital goods
Other current financial liabilities, others	3,227	2,139	4,122	111

Other current financial liabilities, others [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial liabilities, others [Axis]	5		6	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	21	30	74	61
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Due to employees	Due to employees	Merchant liability	Merchant liability
Other current financial liabilities, others	21	30	74	61

Other current financial liabilities, others [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial liabilities, others [Axis]	7	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	7,092	2,524
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Wallet liability	Wallet liability
Other current financial liabilities, others	7,092	2,524

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other non-current assets, others [Axis]	1		2	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	9,213	8,393	1,478	29
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Capital advances	Capital advances	Prepaid expenses	Prepaid expenses
Other non-current assets, others	9,213	8,393	1,478	29

Other non-current assets, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other non-current assets, others [Axis]	3		4	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	896	1,036	2,915	1,308
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Rent paid in advance	Rent paid in advance	Tax deducted at source	Tax deducted at source
Other non-current assets, others	896	1,036	2,915	1,308

Other non-current assets, others [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other non-current assets, others [Axis]	5		6	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	18	18	0	16
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Minimum alternate tax entitlement	Minimum alternate tax credit entitlement	Balances with government authorities	Balances with government authorities
Other non-current assets, others	18	18	0	16

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of inventories [Axis]	Company inventories [Member]			Stock-in-trade [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	0	158	183	0
Mode of valuation				valued at lower of cost and net realisable value

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of inventories [Axis]	Stock-in-trade [Member]
	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Classification of inventories [Abstract]	
Classification of inventories [Line items]	
Inventories	158
Mode of valuation	valued at lower of cost and net realisable value

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial assets others [Axis]	1		2	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	105	215	967	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Finance receivable	Finance receivable	Government grants	Government grants
Other current financial assets others	105	215	967	0

Other current financial assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial assets others [Axis]	3		4	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	5,140	9,805	394	266
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on fixed deposits	Interest accrued on fixed deposits	Others, unsecured	Others, unsecured
Other current financial assets others	5,140	9,805	394	266

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current assets others [Axis]	1	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	0	16
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Other	Other
Other current assets, others	0	16

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given suppliers [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	3,757	1,018	0	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given employees [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	20	95	0	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Prepaid expenses [Member]		Deposits with statutory authorities [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	4,285	2,449	8,423	827
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	81	90
Nature of other advance	Rent paid in advance	Rent paid in advance
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Total advance due by firms or companies in which any director is partner or director	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	6,006	2,037	2,479	1,038
Allowance for bad and doubtful debts	3,527	999	0	0
Total trade receivables	2,479	1,038	2,479	1,038
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

Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	3,527	999
Allowance for bad and doubtful debts	3,527	999
Total trade receivables	0	0
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

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (73) [See below]		
Disclosure of notes on loans explanatory [TextBlock]	Textual information (74) [See below]		
Total dividend receivable	0	0	
Disclosure of notes on advances explanatory [TextBlock]	Textual information (75) [See below]		
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (76) [See below]		
Advances, non-current	0	0	
Total other non-current assets	14,520	10,800	1,701
Disclosure of inventories Explanatory [TextBlock]	Textual information (77) [See below]		
Description of accounting policy for measuring inventories [TextBlock]	Textual information (78) [See below]		
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (79) [See below]		
Fixed deposits with banks	10,000	12,500	1,00,265
Other balances with banks	84,960	(A) 9,676	38,997
Total balance with banks	94,960	22,176	1,39,262
Cash on hand	26	18	69
Total cash and cash equivalents	94,986	22,194	1,39,331
Bank balance other than cash and cash equivalents	1,70,126	3,35,893	86,200
Total cash and bank balances	2,65,112	3,58,087	2,25,531
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	
Bank deposits with more than 12 months maturity	0	0	
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (80) [See below]		
Unbilled revenue	202	177	
Security deposits	1,428	934	173
Total other current financial assets	8,236	11,397	4,156
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (81) [See below]		
Advances, current	16,566	4,479	2,172
Total other current assets	16,566	4,495	2,231
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (82) [See below]		
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (83) [See below]		
Disclosure of notes on other non-current liabilities explanatory [TextBlock]	Textual information (84) [See below]		
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (85) [See below]		
Current maturities of long-term debt	(B) 12,176	(C) 1,857	88
Interest accrued on borrowings	(D) 287	(E) 36	
Interest accrued on public deposits	0	0	
Interest accrued others	0	0	
Unpaid dividends	0	0	
Unpaid matured deposits and interest accrued thereon	0	0	
Unpaid matured debentures and interest accrued thereon	0	0	
Debentures claimed but not paid	0	0	
Public deposit payable, current	0	0	
Derivative liabilities	19,389	3,031	4,344
Total other current financial liabilities	66,498	25,888	12,262
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (86) [See below]		
Total other advance	0	0	
Total deposits refundable current	0	0	

Current liabilities portion of share application money pending allotment	0	0	
Total other payables, current	0	0	
Total proposed equity dividend	0	0	
Total proposed preference dividend	0	0	
Total proposed dividend	0	0	
Total other current liabilities	3,159	2,420	1,950

Footnotes

- (A)
 (B) Current maturities of long-term borrowings (refer note 14)
 (C) Current maturities of long-term borrowings (refer note 14)
 (D) Interest accrued but not due on bank borrowings
 (E) Interest accrued but not due on bank borrowings

Textual information (73)**Disclosure of notes on trade receivables explanatory [Text Block]**

(Rs. in lakhs)			
11. Trade receivables	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Unsecured, considered good	2,479	1,038	1,847
Unsecured, considered doubtful	3,527	999	552
Less: allowance for expected credit losses	(3,527)	(999)	(552)
	2,479	1,038	1,847

Textual information (74)

Disclosure of notes on loans explanatory [Text Block]

	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
8. Loans			
Non-current			
Unsecured, considered good			
Loans to OLA Fleet Technologies Private Limited (Formerly known as Apra Cabs India Private Limited), a subsidiary company #	9,743	7,913	710
	9,743	7,913	710
# The Company has given non-current loans to its subsidiary for business purposes. The loans are repayable after five years and carry an interest rate of 9% per annum payable yearly.			

Textual information (75)

Disclosure of notes on advances explanatory [Text Block]

8. Other financial assets	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Non-current			
Secured, considered good			
Finance lease receivable*	5	121	276
Unsecured, considered good			
Deposit due to mature after 12 months of reporting date #	13,209	11,130	97
Security deposits	2,288	1,983	1,714
	15,502	13,234	2,087
Current			
Secured, considered good			
Finance lease receivable*	105	215	187
Unsecured, considered good			
Government grants	967	-	-
Security deposits	1,428	934	173
Interest accrued on fixed deposits	5,140	9,805	2,016
Unbilled revenue	202	177	-

Others, unsecured			
considered good	394	266	1,780
considered doubtful	40	-	-
Less: allowance for expected credit losses	(40)	-	-
	394	266	1,780
	8,236	11,397	4,156
	23,738	24,631	6,243
Notes:			
# Includes bank deposits hypothecated with banks	1,754	1,128	4
* Finance lease receivable is secured against the underlying assets given on lease pursuant to the lease agreements.			

Textual information (76)

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

			(Rs. in lakhs)
9. Other assets	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Non-current			
Capital advances	9,213	8,393	30
Advances other than Capital advances			
Prepaid expenses	1,478	29	10
Rent paid in advance	896	1,036	825
Tax deducted at source	2,915	1,308	372
Minimum alternate tax credit entitlement	18	18	8
Balances with government authorities	-	16	456
	14,520	10,800	1,701
			(Rs. in lakhs)
9. Other assets (continued)	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Current			
Prepaid expenses	4,285	2,449	801
Rent paid in advance	81	90	7
Balances with government authorities	8,423	827	80

Advances to employees			
considered good	20	95	97
considered doubtful	49	3	3
Less: Provision for doubtful advances	(49)	(3)	(3)
	20	95	97
Advance to suppliers			
considered good	3,757	1,018	1,187
considered doubtful	105	52	39
Less: Provision for doubtful advance	(105)	(52)	(39)
	3,757	1,018	1,187
Others	-	16	59
	16,566	4,495	2,231
	31,086	15,295	3,932

Textual information (77)

Disclosure of inventories Explanatory [Text Block]

	(Rs. in lakhs)		
	As at	As at	As at
10. Inventories	31 March 2017	31 March 2016	1 April 2015
Traded goods (valued at lower of cost and net realisable value)			
Vehicle tracking system devices	-	158	183
	-	158	183

Textual information (78)

Description of accounting policy for measuring inventories [Text Block]

3.15 Inventories

Traded goods are measured at lower of cost and net realizable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on a first-in-first-out (FIFO) basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. The comparison of cost and net realisable value is made on an item-by-item basis.

Textual information (79)

Disclosure of notes on cash and bank balances explanatory [Text Block]

			(Rs. in lakhs)
12. Cash and bank balances	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Cash and cash equivalents			
Cash on hand	26	18	69
Balances with banks			
- on current accounts	84,960	9,676	38,997
- on escrow accounts #	3,272	2,187	-
- on deposit accounts (with original maturity of 3 months or less)	10,000	12,500	100,265
	98,258	24,381	139,331
Other bank balances			
Balances with banks			
- on deposit accounts (with original maturity greater than 3 months) # ^	166,854	333,706	86,200
	166,854	333,706	86,200
	265,112	358,087	225,531
 ^ Includes bank deposits hypothecated with banks against overdraft facilities, vehicle loans and other business purposes.	15,124	25,124	1,138
 # Includes escrow account and deposits which can be utilised only towards settlement of customers and merchant liabilities	7,611	2,648	78

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Textual information (80)

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

8. Other financial assets	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Non-current			
Secured, considered good			
Finance lease receivable*	5	121	276
Unsecured, considered good			
Deposit due to mature after 12 months of reporting date #	13,209	11,130	97
Security deposits	2,288	1,983	1,714
	15,502	13,234	2,087
Current			
Secured, considered good			
Finance lease receivable*	105	215	187
Unsecured, considered good			
Government grants	967	-	-
Security deposits	1,428	934	173
Interest accrued on fixed deposits	5,140	9,805	2,016
Unbilled revenue	202	177	-

Others, unsecured			
considered good	394	266	1,780
considered doubtful	40	-	-
Less: allowance for expected credit losses	(40)	-	-
	394	266	1,780
	8,236	11,397	4,156
	23,738	24,631	6,243
Notes:			
# Includes bank deposits hypothecated with banks	1,754	1,128	4
* Finance lease receivable is secured against the underlying assets given on lease pursuant to the lease agreements.			

Textual information (81)

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

(Rs. in lakhs)			
9. Other assets	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Non-current			
Capital advances	9,213	8,393	30
Advances other than Capital advances			
Prepaid expenses	1,478	29	10
Rent paid in advance	896	1,036	825
Tax deducted at source	2,915	1,308	372
Minimum alternate tax credit entitlement	18	18	8
Balances with government authorities	-	16	456
	14,520	10,800	1,701
(Rs. in lakhs)			
9. Other assets (continued)	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Current			
Prepaid expenses	4,285	2,449	801
Rent paid in advance	81	90	7
Balances with government authorities	8,423	827	80

Advances to employees			
considered good	20	95	97
considered doubtful	49	3	3
Less: Provision for doubtful advances	(49)	(3)	(3)
	20	95	97
Advance to suppliers			
considered good	3,757	1,018	1,187
considered doubtful	105	52	39
Less: Provision for doubtful advance	(105)	(52)	(39)
	3,757	1,018	1,187
Others	-	16	59
	16,566	4,495	2,231
	31,086	15,295	3,932

Textual information (82)

Disclosure of notes on other non-current financial liabilities explanatory [Text Block]

	(Rs. in lakhs)		
17. Other financial liabilities	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Current			
Provision for expenses	12,886	13,672	3,424
Current maturities of long-term borrowings (refer note 14)	12,176	1,857	88
Trade deposits	7,224	2,427	1,058
Wallet liability	7,092	2,524	-
Accrued salary and benefits	3,227	2,139	3,024
Creditors for capital goods	4,122	111	324
Interest accrued but not due on bank borrowings	287	36	-
Merchant liability	74	61	-
Due to employees	21	30	-
	47,109	22,857	7,918

Textual information (83)

Disclosure of notes on provisions explanatory [Text Block]

	(Rs. in lakhs)		
15. Provisions	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Non-current			
Provision for employee benefits			
Gratuity (refer note 30)	286	156	70
Compensated absences (refer note 30)	-	37	13
	286	193	83
Current			
Provision for employee benefits			
Gratuity (refer note 30)	33	-	-
Compensated absences (refer note 30)	181	49	16
Provision for unutilised discount coupons	-	-	1,666
Provision for tax	-	-	19
	214	49	1,701
	500	242	1,784

Textual information (84)

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

(Rs. in lakhs)			
19. Other current liabilities	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Deferred revenue	308	-	-
Advances from customers	146	38	568
Statutory liabilities	1,449	2,344	1,330
	1,903	2,382	1,898

Textual information (85)

Disclosure of notes on other current financial liabilities explanatory [Text Block]

	(Rs. in lakhs)		
17. Other financial liabilities	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Current			
Provision for expenses	12,886	13,672	3,424
Current maturities of long-term borrowings (refer note 14)	12,176	1,857	88
Trade deposits	7,224	2,427	1,058
Wallet liability	7,092	2,524	-
Accrued salary and benefits	3,227	2,139	3,024
Creditors for capital goods	4,122	111	324
Interest accrued but not due on bank borrowings	287	36	-
Merchant liability	74	61	-
Due to employees	21	30	-
	47,109	22,857	7,918

Textual information (86)

Disclosure of other current liabilities notes explanatory [Text Block]

(Rs. in lakhs)			
19. Other current liabilities	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Deferred revenue	308	-	-
Advances from customers	146	38	568
Statutory liabilities	1,449	2,344	1,330
	1,903	2,382	1,898

[401200] Notes - Additional disclosures on balance sheet

Details of shareholding pattern of promoters and public [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Shareholding pattern of promoters and public [Axis]	Promoters [Member]		Public shareholding [Member]	
Classification based on nationality or origin [Axis]	Indian [Member]		Indian [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Additional balance sheet notes [Abstract]				
Details of shareholding pattern of promoters and public [Abstract]				
Details of shareholding pattern of promoters and public [LineItems]				
Number of shares held by Indian	[shares] 19,11,195	[shares] 11,341	[shares] 18,225	[shares] 135
Percentage of shares held by Indian	81.79%	78.25%	0.78%	0.93%
Total number of shares	[shares] 19,11,195	[shares] 11,341	[shares] 18,225	[shares] 135
Total of percentage shares	81.79%	78.25%	0.78%	0.93%

Details of shareholding pattern of promoters and public [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Shareholding pattern of promoters and public [Axis]	Public shareholding [Member]	
Classification based on nationality or origin [Axis]	Foreign [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Additional balance sheet notes [Abstract]		
Details of shareholding pattern of promoters and public [Abstract]		
Details of shareholding pattern of promoters and public [LineItems]		
Number of shares held by body corporate	[shares] 2,22,075	[shares] 3,018
Percentage of shares held by body corporate	9.50%	20.82%
Number of shares held by others	[shares] 1,85,355	[shares] 0
Percentage of shares held by others	7.93%	0.00%
Total number of shares	[shares] 4,07,430	[shares] 3,018
Total of percentage shares	17.43%	20.82%

Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Total of SBN and other notification notes [Axis]	Total of SBN and other notification notes [Member]	Specified bank Notes [Member]	Other denomination notes [Member]
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Additional balance sheet notes [Abstract]			
Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [Abstract]			
Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [LineItems]			
Closing balance as at 8 November 2016	46	30	16
Changes in cash in hand during the period from 8 November 2016 to 30 December 2016 [Abstract]			
Permitted receipts	311	(A) 74	237
Permitted payments	2		2
Amount deposited in banks	342	104	238
Total changes in cash in hand during the period from 8 november 2016 to 30 december 2016	-33	-30	-3
Closing balance as at 30 December 2016	14	0	14

Footnotes

(A) Add: Not permitted receipts #

Reflects cash collected from customers by drivers on behalf of the Company, on or before 8 November 2016 and pertaining to rides completed on and prior to 8 November 2016. While these cash receipts related to the period prior to 9 November 2016, given the business model of the Company, where transport service providers are engaged with the Company, logistically, the physical delivery of the cash by transport service providers could only be completed subsequently.

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (87) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Guarantees	0	(A) 6	
Total contingent liabilities	0	6	
Classification of commitments [Abstract]			
Other commitments	(B) 12,087	(C) 284	
Total commitments	12,087	284	
Nature of other commitments	Capital commitments	Capital commitments	
Total contingent liabilities and commitments	12,087	290	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Details regarding cost audit [Abstract]			

Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company	3,38,217	4,72,333	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	0	0	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	
Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [Abstract]			
Changes in cash in hand during the period from 8 November 2016 to 30 December 2016 [Abstract]			

Footnotes

- (A) Guarantees given to others
- (B) Capital commitments
- (C) Capital commitments

Textual information (87)

Description of estimates and critical accounting estimates explanatory [Text Block]

	(Rs. in lakhs)		
	As at	As at	As at
	31 March 2017	31 March 2016	1 April 2015
30. Contingent liabilities and capital commitments			
Contingent liabilities (other than financial guarantees)			
Claims against the Company not acknowledged as debts (#)	-	-	10
Guarantees given to others	-	6	-
Commitments			
Capital commitments	1,233	284	-
# The Company is involved in certain disputes and claims, including commercial matters, which arise from time to time in the ordinary course of business. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the Company's financial position and results of operations.			

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017
Disclosure of revenue [TextBlock]	Textual information (88) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	-

Textual information (88)**Disclosure of revenue [Text Block]**

(Rs. in lakhs)		
	For the year ended 31 March 2017	For the year ended 31 March 2016
19. Revenue from operations		
Commission income and convenience fees	95,021	43,839
Lease rentals	8,999	512
Income from data charges	11,140	5,088
Other operating revenue	2,618	615
	117,778	50,054

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Defined benefit plans [Axis]	Multi-employer defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Contribution to provident fund (Defined contribution):	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Contribution to provident fund (Defined contribution); Compensated absences (other short-term employee benefit) & Gratuity (Defined benefit plan):	Contribution to provident fund (Defined contribution); Compensated absences (other short-term employee benefit) & Gratuity (Defined benefit plan):
Description of nature of benefits provided by plan	Textual information (89) [See below]	Textual information (90) [See below]
Surplus (deficit) in plan [Abstract]		
Net surplus (deficit) in plan	0	0
Actuarial assumption of discount rates	6.35%	7.29%

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Defined benefit plans [Axis]	Multi-employer defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	Gratuity (unfunded)		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Gratuity	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	135	105	
Interest expense (income), net defined benefit liability (assets)	11	7	
Payments from plan, net defined benefit liability (assets)	1	0	
Increase (decrease) through other changes, net defined benefit liability (assets)	(A) 18	(B) -26	
Total increase (decrease) in net defined benefit liability (assets)	163	86	
Net defined benefit liability (assets) at end of period	319	156	70

(A) Remeasurements - Actuarial loss/(gain)

(B) Remeasurements - Actuarial loss/(gain)

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of employee benefits [TextBlock]	Textual information (91) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (89)**Description of nature of benefits provided by plan**

Employee benefits Contribution to provident fund (Defined contribution): The Company makes contributions, determined as a specified percentage of employee salaries, in respect of employees towards Provident Fund, which is a defined contribution plan. The Company has no obligations other than to make the specified contributions. The contribution are charged to the statement of profit and loss as they accrue. The amount recognised as an expense towards contribution to Provident Fund for the year aggregated to Rs. 918 lakhs (2016 : Rs. 1,050 lakhs).

Compensated absences (other short-term employee benefit): The Company provides compensated absences facility subject to certain rules. The liability is provided based on the number of days of unutilized leave at each balance sheet date on the basis of current salary. Amount of Rs. 251 lakhs (2016 : Rs. 201 lakhs) has been recognised in the statement of profit and loss on account of provision for compensated absence.

Gratuity (Defined benefit plan): The Company has a defined benefit gratuity plan as per the Payment of Gratuity Act, 1972 ('Gratuity Act'). Under the Gratuity Act, employee who has completed five years of service is entitled to specific benefit. The level of benefit provided depends on the employee's length of service and salary at retirement/termination age.

Textual information (90)**Description of nature of benefits provided by plan**

Employee benefits Contribution to provident fund (Defined contribution): The Company makes contributions, determined as a specified percentage of employee salaries, in respect of employees towards Provident Fund, which is a defined contribution plan. The Company has no obligations other than to make the specified contributions. The contribution are charged to the statement of profit and loss as they accrue. The amount recognised as an expense towards contribution to Provident Fund for the year aggregated to Rs. 918 lakhs (2016 : Rs. 1,050 lakhs).

Compensated absences (other short-term employee benefit): The Company provides compensated absences facility subject to certain rules. The liability is provided based on the number of days of unutilized leave at each balance sheet date on the basis of current salary. Amount of Rs. 251 lakhs (2016 : Rs. 201 lakhs) has been recognised in the statement of profit and loss on account of provision for compensated absence.

Gratuity (Defined benefit plan): The Company has a defined benefit gratuity plan as per the Payment of Gratuity Act, 1972 ('Gratuity Act'). Under the Gratuity Act, employee who has completed five years of service is entitled to specific benefit. The level of benefit provided depends on the employee's length of service and salary at retirement/termination age.

Textual information (91)

Disclosure of employee benefits [Text Block]

30. Employee benefits

Contribution to provident fund (Defined contribution):

The Group makes contributions, determined as a specified percentage of employee salaries, in respect of employees towards Provident Fund, which is a defined contribution plan. The Group has no obligations other than to make the specified contributions. The contribution are charged to the statement of profit and loss as they accrue. The amount recognised as an expense towards contribution to Provident Fund for the year aggregated to Rs. 939 lakhs (2016 : Rs. 1,043 lakhs).

Compensated absences (other short-term employee benefit):

The Group provides compensated absences facility subject to certain rules. The liability is provided based on the number of days of unutilized leave at each balance sheet date on the basis of current salary. Amount of Rs. 259 lakhs (2016 : Rs. 195 lakhs) has been recognised in the statement of profit and loss on account of provision for compensated absence.

Gratuity (Defined benefit plan):

The companies within the Group has a defined benefit gratuity plan as per the Payment of Gratuity Act, 1972 ('Gratuity Act'). Under the Gratuity Act, employee who has completed five years of service is entitled to specific benefit. The level of benefit provided depends on the employee's length of service and salary at retirement/termination age.

Based on actuarial valuation, the following tables set out the amounts recognised in the Group's financial statements:

	(Rs. in lakhs)	
	Gratuity (unfunded)	
	For the year ended	For the year ended
	31 March 2017	31 March 2016
Reconciliation of present value of defined benefit obligation		
Obligations at year beginning	156	70
Service cost	135	105
Interest cost	11	7
Benefit paid	(1)	-
Remeasurements - Actuarial loss/(gain)	18	(26)
Obligations at year end	319	156
Expense recognised in the statement of profit and loss:		
	For the year ended	For the year ended
	31 March 2017	31 March 2016
Service cost	135	105
Interest cost	11	7
Net gratuity cost	146	112

Remeasurements recognised in other comprehensive income:	(Rs. in lakhs)	
	For the year ended	For the year ended
	31 March 2017	31 March 2016
Remeasurements - Actuarial loss/(gain)	18	(26)
	18	(26)
30. Employee benefits (continued)		
Assumptions used to determine defined benefit obligation:		
	For the year ended	For the year ended
	31 March 2017	31 March 2016
Discount Rate	6.35% to 6.81%	7.29%
Weighted average rate of increase in compensation levels	12% to 13%	10%
Rate of employee turnover	14% to 50%	42% - 70%
Mortality rate during employment	Indian Assured Lives Mortality (2006-08)	Indian Assured Lives Mortality (2006-08)
Weighted average duration of projected benefit obligation	4 to 15 years	2 to 6 years

The Group assesses these assumptions with its projected long-term plans of growth and prevalent industry standards. The discount rate is based on the government securities yield.

Sensitivity for significant actuarial assumptions is computed by varying one actuarial assumption used for the valuation of the defined benefit obligation by one percentage, keeping all other actuarial assumptions constant

Sensitivity analysis of significant assumptions:

The following table presents a sensitivity analysis to one of the relevant actuarial assumptions, holding other assumptions constant, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumptions that were reasonably possible at the reporting date

Particulars	(Rs. in lakhs)	
	As at 31 March 2017	As at 31 March 2016
Discount rate		
1% increase	(10)	(5)
1% decrease	10	6

Salary		
1% increase	9	5
1% decrease	(8)	(5)
Employee turnover		
1% increase	(12)	(6)
1% decrease	13	7
Maturity profile of defined benefit obligation:		(Rs. in lakhs)
	As at	As at
	31 March 2017	31 March 2016
Within 1 year	34	12
1-2 year	30	19
2-3 year	37	25
3-4 year	85	44
4-5 year	71	208
5-10 year	107	583

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessor [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Disclosure of finance lease and operating lease by lessor [Abstract]				
Disclosure of finance lease and operating lease by lessor [Line items]				
Minimum finance lease payments receivable at present value	0	0	0	0
Minimum lease payments receivable under non-cancellable operating lease	66	0	114	0

Disclosure of finance lease and operating lease by lessor [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Maturity [Axis]	Later than five years [Member]	
	31/03/2017	31/03/2016
Disclosure of finance lease and operating lease by lessor [Abstract]		
Disclosure of finance lease and operating lease by lessor [Line items]		
Minimum finance lease payments receivable at present value	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of leases [TextBlock]	Textual information (92) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (92)

Disclosure of leases [Text Block]

	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
32. Operating leases			
Where the Group is a lessee			
The Group has taken a number of office premises under operating leases. The operating leases typically run for an average period of one to three years with an option to renew the lease after the initial lease period. The lease rent of Rs. 7,173 lakhs (2016 : Rs. 5,913 lakhs) on such leases is included in rent. Non-cancellable operating lease rental payable (minimum lease payments) under these leases are as follows :			
Not later than one year	2,695	7,237	3,596
Later than one year but before five years	1,274	5,742	5,987
Later than five years	-	-	-
	3,969	12,979	9,583
			(Rs. in lakhs)
32. Operating leases (continued)	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
Where the Group is a lessor - Office premises			
The Group has leased out office premises under operating lease. The operating lease is for a period of three years. The rental income of Rs. 16 lakhs (2016 : Rs. Nil) on such lease is included in income from sublease. Non-cancellable operating lease rental receivable (minimum lease payments) under this lease is as follows :			

Not later than one year	66	-	-
Later than one year but before five years	114	-	-
Later than five years	-	-	-
	180	-	-

Where the Group is a lessor - Vehicles

The Group has leased out vehicles. The lease term is in the range of 1-36 months. There is no escalation or renewal clause in the lease agreement and sub-letting is not permitted. The carrying amounts of vehicles given on operating lease and depreciation thereon for the period are:

Gross carrying amount	60,702	7,799	223
Accumulated depreciation	6,100	555	12
Net carrying amount	54,601	7,244	211
Depreciation for the period	5,760	577	4

During the year an amount of Rs. 8,999 lakhs (2016 : Rs. 512 lakhs) recorded as rental income in the Statement of profit and loss.

33. Finance lease receivables

The Group provides lease financing for motor vehicles through finance leases as well. The finance lease portfolio contains only normal collection risk with no significant uncertainties with respect to

future costs. These receivables are generally due in daily installments over periods ranging from 1 to 4 years. The components of finance lease receivables are as follows:

	(Rs. in lakhs)		
	As at	As at	As at
	31 March 2017	31 March 2016	31 March 2015
Gross investment in lease			
Not later than one year	121	249	243
Later than one year and not later than five years	5	128	304
Later than five years	-	-	-
	126	377	547
Unearned finance income	(16)	(41)	(84)
Net investment in finance receivables	110	336	463

The rate of interest considered is 15%.

	(Rs. in lakhs)		
	As at	As at	As at
	31 March 2017	31 March 2016	31 March 2015
Present value of minimum lease receivables are as follows:			
Present value of minimum lease payments receivable			
Not later than one year	105	215	187
Later than one year and not later than five years	5	121	276

Later than five years

- - -

110 336 463

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Total increase (decrease) in reinsurance assets	0	0

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

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	1,17,778	50,054
Total revenue from operations other than finance company	1,17,778	50,054
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	1,17,778	50,054
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	19,442	24,968
Interest on other non-current investments	388	336
Total interest income on non-current investments	19,830	25,304
Total interest income	19,830	25,304
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	73
Total net gain/loss on sale of investments	0	73
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	25	0
Net gain (loss) on derivatives	0	(A) 5,042
Total net gain/loss on foreign currency fluctuations treated as other income	25	5,042
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	0	2
Interest on income tax refund	1	0
Miscellaneous other non-operating income	(B) 440	(C) 604
Total other non-operating income	466	5,648
Total other income	20,296	31,025
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	2,557	123
Total interest expense non-current loans	2,557	123
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Interest expense other borrowings	(D) 227	0
Other interest charges	(E) 11	(F) 7
Total interest expense	2,795	130

Other borrowing costs	(G) 83	(H) 36
Total finance costs	2,878	166
Employee benefit expense [Abstract]		
Salaries and wages	49,764	38,129
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	(I) 939	(J) 1,043
Total contribution to provident and other funds	939	1,043
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	(K) 4,266	(L) 4,334
Total employee share based payment	4,266	4,334
Leave encashment expenses	(M) 259	(N) 195
Gratuity	(O) 135	(P) 105
Staff welfare expense	1,854	2,265
Total employee benefit expense	57,217	46,071
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	(Q) 9,420	(R) 2,216
Amortisation expense	(S) 30,472	(T) 25,264
Total depreciation, depletion and amortisation expense	39,892	27,480
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	(U) 7,173	(V) 5,913
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	347	80
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(W) 1,376	(X) 581
Total rates and taxes excluding taxes on income	1,376	581
Electricity expenses	1,248	1,286
Telephone postage	(Y) 13,811	(Z) 11,984
Printing stationery	190	423
Information technology expenses	(AA) 17,604	(AB) 12,096
Travelling conveyance	(AC) 2,285	(AD) 2,515
Legal professional charges	3,019	2,290
Training recruitment expenses	(AE) 601	(AF) 2,458
Vehicle running expenses	3,178	28
Safety security expenses	1,731	835
Directors sitting fees	0	0
Donations subscriptions	46	30
Advertising promotional expenses	(AG) 28,494	(AH) 43,789
Cost repairs maintenance other assets	(AI) 922	(AJ) 930
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		

Other provisions created	(AK) 99	(AL) 13
Total net provisions charged	99	13
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	(AM) 77	(AN) 79
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	59	55
Payment for reimbursement of expenses	4	2
Total payments to auditor	63	57
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	(AO) 3,35,897	(AP) 2,32,951
Total other expenses	4,18,161	3,18,338
Current tax [Abstract]		
MAT credit recognised during year	0	10
Total current tax	0	-10

Footnotes

- (A) Changes in fair value of derivative liability (refer note 14)
- (B) Interest income on financial assets carried at amortised cost (Lease of vehicles) - INR 26, Income from sublease (refer note 32) - INR 16 & Miscellaneous income - INR 398.
- (C) Interest income on financial assets carried at amortised cost (Lease of vehicles) - INR 57 & Miscellaneous income - INR. 547
- (D) Interest expense on - Bank overdraft
- (E) Interest expense on - Vehicle loans
- (F) Interest expense on - Vehicle loans
- (G) Defined benefit obligation (refer note 31)
- (H) Defined benefit obligation (refer note 31)
- (I) Contribution to provident fund (refer note 31)
- (J) Contribution to provident fund (refer note 31)
- (K) Share based payments (refer note 37)
- (L) Share based payments (refer note 37)
- (M) Compensated absences (refer note 31)
- (N) Compensated absences (refer note 31)
- (O) Gratuity cost (refer note 31)
- (P) Gratuity cost (refer note 31)
- (Q) Depreciation of property, plant and equipment (refer note 5)
- (R) Depreciation of property, plant and equipment (refer note 5)
- (S) Amortization of intangible assets (refer note 6) - INR. 8,608 & Amortization of Goodwill (refer note 6) - INR. 21,864
- (T) Amortization of intangible assets (refer note 6) - INR. 3,400 & Amortization of Goodwill (refer note 6) - INR. 21,864
- (U) Rent (refer note 32)
- (V) Rent (refer note 32)
- (W) Rates and taxes
- (X) Rates and taxes
- (Y) Telephone and communication
- (Z) Telephone and communication
- (AA) Technology cost
- (AB) Technology cost
- (AC) Conveyance and travelling expenses
- (AD) Conveyance and travelling expenses
- (AE) Recruitment and training expenses
- (AF) Recruitment and training expenses
- (AG) Advertising, marketing and sales promotion
- (AH) Advertising, marketing and sales promotion
- (AI) Repairs and maintenance
- (AJ) Repairs and maintenance
- (AK) Provision for doubtful advances
- (AL) Provision for doubtful advances
- (AM) Loss on assets discarded
- (AN) Loss on assets discarded
- (AO)

Other expenses	For the year ended 31 March 2017
Operating expenditure	300,969
Manpower supply charges	3,326
Office expenses	1,784
Changes in fair value of derivative liability (refer note 13)	12,755

Fair value of call options on equity (refer note 13)	11,800
Bad debts and advances written off	35
Allowance for expected credit loss	2,567
Payment gateway cost	1,475
Foreign exchange loss/(gain), net	-
Brokerage	126
Registration and permit fees	87
Loss on prepaid wallet	17
Miscellaneous expenses	956

(AP)

Other expenses	For the year ended31 March 2016
Operating expenditure	162,922
Manpower supply charges	2,334
Office expenses	1,206
Changes in fair value of derivative liability (refer note 13)	-
Fair value of call options on equity (refer note 13)	63,583
Bad debts and advances written off	658
Allowance for expected credit loss	447
Payment gateway cost	465
Foreign exchange loss/(gain), net	111
Brokerage	108

Registration and permit fees	49
Loss on prepaid wallet	585
Miscellaneous expenses	483

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of cash flow statement [TextBlock]	Textual information (93) [See below]		
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (94) [See below]		
Cash and cash equivalents cash flow statement	94,986	22,194	1,39,331
Cash and cash equivalents	94,986	22,194	1,39,331
Income taxes paid (refund), classified as operating activities	1,607	958	
Total income taxes paid (refund)	1,607	958	

Textual information (93)

Disclosure of cash flow statement [Text Block]

			(Rs. in lakhs)
	As at 31 March 2017	As at 31 March 2016	As at 1 April 2015
12. Cash and bank balances			
Cash and cash equivalents			
Cash on hand	26	18	69
Balances with banks			
- on current accounts	84,960	9,676	38,997
- on escrow accounts #	3,272	2,187	-
- on deposit accounts (with original maturity of 3 months or less)	10,000	12,500	100,265
	98,258	24,381	139,331
Other bank balances			
Balances with banks			
- on deposit accounts (with original maturity greater than 3 months) # ^	166,854	333,706	86,200
	166,854	333,706	86,200
	265,112	358,087	225,531
^ Includes bank deposits hypothecated with banks against overdraft facilities, vehicle loans and other business purposes.	15,124	25,124	1,138
# Includes escrow account and deposits which can be utilised only towards settlement of customers and merchant liabilities	7,611	2,648	78

Textual information (94)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

3.14 Cash flow statement

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

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

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Changes in inventories of stock-in-trade	(A) 158	(B) 25
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	158	25
Exceptional items before tax	(C) -1,09,532	0
Total exceptional items	-1,09,532	0
Details of nature of exceptional items	Textual information (95) [See below]	
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	1,17,778	50,054
Total revenue from sale of services	1,17,778	50,054
Gross value of transaction with related parties	(D) 486	(E) 547
Bad debts of related parties	0	0

Footnotes

(A)

Changes in inventories of traded goods	For the year ended31 March 2017
Inventory at the beginning of the year	158
Less: Inventory at the end of the year	-
	158

(B)

Changes in inventories of traded goods	For the year ended31 March 2016
Inventory at the beginning of the year	183
Less: Inventory at the end of the year	(158)
	25

(C) Loss on modification of financial instrument*

* The terms of conversion of series H CCPS were modified during the current year. The difference between the fair value of the consideration that the holder would receive on conversion of the instrument under the revised terms and the fair value of the consideration that the holder would have received under the original terms has been recorded in the statement of profit and loss.

(D)

B. Related party transactions	For the year ended31 March 2017	For the year ended31 March 2016
Professional fees		
Krishnamurthy Venugopala Tenneti	24	-
Remuneration		
Salaries and other employee benefits to directors and executive officers (1)(2)(3)	462	547

(1) Includes ESOP cash settlement expense of Rs. Nil (2016 : Rs. 121 lakhs).

(2) Includes provision for variable pay amounting to Rs. Nil (2016 : Rs. 62 lakhs).

(3) The aforesaid amount does not include share based payments; provision for gratuity and leave encashment as the same is determined for the companies within the Group as a whole based on actuarial valuation and actual liability respectively.

(E)

B. Related party transactions	For the year ended 31 March 2017	For the year ended 31 March 2016
Professional fees		
Krishnamurthy Venugopala Tenneti	24	-
Remuneration		
Salaries and other employee benefits to directors and executive officers (1)(2)(3)	462	547
(1) Includes ESOP cash settlement expense of Rs. Nil (2016 : Rs. 121 lakhs).		
(2) Includes provision for variable pay amounting to Rs. Nil (2016 : Rs. 62 lakhs).		
(3) The aforesaid amount does not include share based payments; provision for gratuity and leave encashment as the same is determined for the companies within the Group as a whole based on actuarial valuation and actual liability respectively.		

Textual information (95)

Details of nature of exceptional items

Loss on modification of financial instrument* * The terms of conversion of series H CCPS were modified during the current year. The difference between the fair value of the consideration that the holder would receive on conversion of the instrument under the revised terms and the fair value of the consideration that the holder would have received under the original terms has been recorded in the statement of profit and loss.

[611200] Notes - Fair value measurement

Disclosure of fair value measurement of assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets [Member]			Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	1,280	1,280	0	1,280
Nature of other assets				Investments
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets				0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets				0
Description of valuation techniques used in fair value measurement, assets				Textual information (96) [See below]
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	0	1,280		0
Total increase (decrease) in fair value measurement, assets	0	1,280		0
Assets at end of period	1,280	1,280	0	1,280
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				-
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				-
Nature of other assets				Investments

Disclosure of fair value measurement of assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	
	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	1,280	0
Nature of other assets	Investments	
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	0	
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	0	
Description of valuation techniques used in fair value measurement, assets	Textual information (97) [See below]	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, assets	1,280	
Total increase (decrease) in fair value measurement, assets	1,280	
Assets at end of period	1,280	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	-	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	-	
Nature of other assets	Investments	

Disclosure of fair value measurement of liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	Financial liabilities			Financial liabilities
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]			Level 2 of fair value hierarchy [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities				Derivatives
Liabilities	19,389	3,031	0	19,389
Description of valuation techniques used in fair value measurement, liabilities				Textual information (98) [See below]
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-16,358	-3,031		-16,358
Total increase (decrease) in fair value measurement, liabilities	16,358	3,031		16,358
Liabilities at end of period	19,389	3,031	0	19,389
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities				-
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities				-
Nature of liabilities				Derivatives

Disclosure of fair value measurement of liabilities [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	Financial liabilities	
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]	
	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	Derivatives	
Liabilities	3,031	0
Description of valuation techniques used in fair value measurement, liabilities	Textual information (99) [See below]	
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-3,031	
Total increase (decrease) in fair value measurement, liabilities	3,031	
Liabilities at end of period	3,031	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	-	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	-	
Nature of liabilities	Derivatives	

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of fair value measurement [TextBlock]	Textual information (100) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (96)**Description of valuation techniques used in fair value measurement, assets**

B. Measurement of fair values The following methods and assumptions were used to estimate the fair values: 1. The fair value of the derivative liability is determined using Monte-Carlo simulation. The significant unobservable inputs used in the fair value measurement are risk free rates, volatility and spot price.

Textual information (97)**Description of valuation techniques used in fair value measurement, assets**

B. Measurement of fair values The following methods and assumptions were used to estimate the fair values: 1. The fair value of the derivative liability is determined using Monte-Carlo simulation. The significant unobservable inputs used in the fair value measurement are risk free rates, volatility and spot price. 2. The fair value of financial guarantee is determined using credit default swaps.

Textual information (98)

Description of valuation techniques used in fair value measurement, liabilities

B. Measurement of fair values The following methods and assumptions were used to estimate the fair values: 1. The fair value of the derivative liability is determined using Monte-Carlo simulation. The significant unobservable inputs used in the fair value measurement are risk free rates, volatility and spot price. 2. The fair value of financial guarantee is determined using credit default swaps.

Textual information (99)

Description of valuation techniques used in fair value measurement, liabilities

B. Measurement of fair values The following methods and assumptions were used to estimate the fair values: 1. The fair value of the derivative liability is determined using Monte-Carlo simulation. The significant unobservable inputs used in the fair value measurement are risk free rates, volatility and spot price. 2. The fair value of financial guarantee is determined using credit default swaps.

Textual information (100)

Disclosure of fair value measurement [Text Block]

28. Financial instruments - Fair values and risk management

A Accounting classifications and fair values

The following table presents the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy:

31 March 2017

(Rs.
in
lakhs)

	Note	Amortised cost	Financial assets/liabilities	Total carrying value	Fair value				
			Fair value through profit and loss	Fair value through other comprehensive income		Level 1	Level 2	Level 3	Total
Assets									
Financial assets not measured at fair value									
Cash and cash equivalents	12	98,258	-	-	98,258	-	-	-	-
Other bank balances	12	166,854	-	-	166,854	-	-	-	-
Trade receivable	11	2,479	-	-	2,479	-	-	-	-

Other financial assets	8	23,738	-	-	23,738	-	-	-	-
Financial assets measured at fair value									
Investments	7	-	1,280	-	-	-	-	1,280	1,280
		291,329	1,280	-	291,329	-	-	1,280	1,280
Liabilities									
Financial liabilities not measured at fair value									
Borrowings	14	47,737	-	-	47,737	-	-	-	-
Trade payables	16	4,956	-	-	4,956	-	-	-	-
Other financial liabilities	17	47,109	-	-	47,109	-	-	-	-
Financial liabilities measured at fair value									
Derivatives	13	-	19,389	-	-	-	19,389	-	19,389
		99,802	19,389	-	99,802	-	19,389	-	19,389
Financial instruments - Fair values and risk management (continued)									
A Accounting classifications and fair values (continued)									

(Rs. in lakhs)

	Note	Amortised cost	Financial assets/liabilities		Total carrying value	Fair value			
			Fair value through profit and loss	Fair value through other comprehensive income		Level 1	Level 2	Level 3	Total
Assets									
Financial assets not measured at fair value									
Cash and cash equivalents	12	24,381	-	-	24,381	-	-	-	-
Other bank balances	12	333,706	-	-	333,706	-	-	-	-
Trade receivable	11	1,038	-	-	1,038	-	-	-	-
Other financial assets	8	24,631	-	-	24,631	-	-	-	-
Financial assets measured at fair value									
Investments	7	-	1,280	-	-	-	-	1,280	1,280
		383,756	1,280	-	383,756	-	-	1,280	1,280

Liabilities

Financial liabilities not
measured at fair value

Borrowings	14	9,279	-	-	9,279	-	-	-	-
Trade payables	16	5,049	-	-	5,049	-	-	-	-
Other financial liabilities	17	22,857	-	-	22,857	-	-	-	-

Financial liabilities measured at
fair value

Derivatives	13	-	3,031	-	-	-	3,031	-	3,031
		37,185	3,031	-	37,185	-	3,031	-	3,031

Financial instruments - Fair
28. values and risk management
(continued)A Accounting classifications and
fair values (continued)

The following table presents the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy:

1 April 2015

(Rs.
in
lakhs)

	Note	Amortised cost	Financial assets/liabilities		Total carrying value	Fair value			
Assets			Fair value through profit and loss	Fair value through other comprehensive income		Level 1	Level 2	Level 3	Total
Financial assets not measured at fair value									
Cash and cash equivalents	12	139,331	-	-	139,331	-	-	-	-
Other bank balances	12	86,200	-	-	86,200	-	-	-	-
Trade receivable	11	1,847	-	-	1,847	-	-	-	-
Other financial assets	8	6,243	-	-	6,243	-	-	-	-
		233,621	-	-	233,621	-	-	-	-
Liabilities									
Financial liabilities not measured at fair value									
Borrowings	14	65	-	-	65	-	-	-	-
Trade payables	16	3,632	-	-	3,632	-	-	-	-
Other financial liabilities	17	7,918	-	-	7,918	-	-	-	-
Financial liabilities measured at fair value									
Derivatives	13	-	4,344	-	-	-	4,344	-	4,344
		11,615	4,344	-	11,615	-	4,344	-	4,344

Fair value hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Note: The Group has not separately disclosed the fair values for financial assets and liabilities other than derivatives and investments because their carrying amounts are a reasonable approximation of their fair values.

28. Financial instruments - Fair values and risk management (continued)

B. Measurement of fair values

The following methods and assumptions were used to estimate the fair values:

1. The fair value of the derivative liability is determined using Monte-Carlo simulation. The significant unobservable inputs used in the fair value measurement are risk free rates, volatility and spot price.

Level 3 fair values

Reconciliation of Level 3 fair values

The following table shows a reconciliation from the opening balances to the closing balances for Level 3 fair values of derivative liability and investments.

Particulars	Derivative liability	Investment
Balance as at 31 March 2016	3,031	1,280
Changes	16,358	-
Balance as at 31 March 2017	19,389	1,280

Financial risk management

The Group's activities expose it to a variety of financial risks, market risk, credit risk and liquidity risk.

Risk Management Framework

The Group's Board of Directors has overall responsibility for the establishment and oversight of the risk management framework. The Group's management monitors compliance with the risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Group. The management is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad-hoc reviews of risk management controls and

procedures, the results of which are reported to the Board.

Market risk

The Group is exposed to foreign exchange risk through its purchase of services from overseas suppliers in foreign currencies. However, this amount is neither significant nor material. The Group is not exposed to any other market risks such as borrowings and interest rate swaps. Hence, no significant market risk is perceived.

Credit risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The maximum exposure to the credit risk at the reporting date is primarily from trade receivables amounting to Rs. 6,006 lakhs (2016: Rs. 2,037 lakhs, 1 April 2015: Rs. 2,399 lakhs). Trade receivables are typically unsecured. Credit risk has always been managed by the Group through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Group grants credit terms in the normal course of business. On account of adoption of Ind AS 109, the Group uses expected credit loss model to assess the impairment loss or gain. The Group uses a provision matrix to compute the expected credit loss allowance for trade

receivables and unbilled
revenues. The provision matrix
takes into account the Group's
expected credit loss on current
revenue adjusted for historical

recovery rates. Hence, no significant credit risk is perceived.

Financial instruments - Fair
28. values and risk management
(continued)

B. Measurement of fair values
(continued)

Financial assets that are
neither past due nor impaired

Cash and cash equivalents, investments and other bank balances are neither past due nor impaired. Cash and cash equivalents include short-term highly liquid fixed deposits with banks which having maturity less than three months.

There is no other class of financial assets that is not past due nor impaired.

Financial assets that are past due but not impaired

The Group's credit period generally ranges from 0-30 days.

The allowance for lifetime expected credit loss on

customer balances for the year

ended 31 March 2017 and 31 March 2016 are shown in the table below:

	(Rs. in lakhs)	
Period (in days)	As at 31 March 2017	As at 31 March 2016
Balances at the beginning of the period	999	552
Expected credit loss recognised	2,528	447
Balance at the end	3,527	999

Credit risk on cash and cash equivalents is limited as the Group generally invests in deposits with banks and financial institutions with high credit ratings assigned by international and domestic credit rating agencies.

Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Group's reputation. The Group believes that the working capital is sufficient to meet its current requirements. Accordingly, no significant liquidity risk is perceived.

As of 31 March 2017, the Group had a working capital of Rs. 217,566 lakhs including cash and cash equivalents of Rs. 98,258 lakhs and other bank balances of Rs. 166,854 lakhs.

The table below provides details regarding the contractual maturities of significant financial liabilities as of 31 March 2017:

	(Rs. in lakhs)		
Particulars	Less than 1 year	1 to 5 year	Total
Derivatives	19,389	-	19,389
Trade payables	4,956	-	4,956
Borrowings	-	47,737	47,737
Other financial liabilities	47,109	-	47,109

The table below provides details regarding the contractual maturities of significant financial liabilities as of 31 March 2016:

	(Rs. in lakhs)		
Particulars	Less than 1 year	1 to 5 year	Total
Derivatives	3,031	-	3,031
Trade payables	5,049	-	5,049

Borrowings	-	9,279	9,279
Other financial liabilities	22,857	-	22,857
The table below provides details regarding the contractual maturities of significant financial liabilities as of 1 April 2015:			
			(Rs. in lakhs)
Particulars	Less than 1 year	1 to 5 year	Total
Derivatives	4,344	-	4,344
Trade payables	3,632	-	3,632
Borrowings	-	65	65
Other financial liabilities	7,918	-	7,918

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of entity's operating segments [TextBlock]	Textual information (101) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (101)

Disclosure of entity's operating segments [Text Block]

42. Segment Reporting

A Basis for segmentation

Ind AS 108 "Operating Segment" ("Ind AS 108") establishes standards for the way that business enterprises report information about operating segments and related disclosures about products and services, geographic areas, and major customers. Based on the "management approach" as defined in Ind AS 108, Operating segments are to be reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Makers ("CODM"). The CODM evaluates the Group's performance and allocates resources on overall basis.

The Group has structured its business broadly into three verticals – transportation, leasing and wallet. The accounting principles consistently used in the preparation of the financial statements are also consistently applied to record income and expenditure in individual segments.

Income and expenses in relation to segments are categorised based on items that are individually identifiable to that segment.

Similarly assets of the Group are identified based on which data is viewed by the CODM.

The Group operates only in India and does not have any other geographical segment.

Reportable segments:

The Group has the following business segments based on the information reviewed by Group's CODM :

i) Transportation business - comprises of car hailing business.

ii) Leasing business- comprises of leasing of cars to drivers.

iii) Wallet business - comprises payment wallet business.

B Information about reportable segments

Information regarding the results of each reportable segments is included below. Performance is measured based on segment profit before tax as included in the internal management reports that are reviewed by the Group's management. Segment profit is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries.

42. Segment Reporting (continued)

Business segment information								(Rs. in lakhs)
Business Segment	For the year ended 31 March 2017				For the year ended 31 March 2016			
	Transportation	Wallet	Leasing	Total	Transportation	Wallet	Leasing	Total
Segment revenue:	107,779	162	9,838	117,779	49,452	40	562	50,054
Segment loss before tax	(481,891)	(2,534)	(5,388)	(489,813)	(313,129)	(1,179)	(522)	(314,830)
Segment loss before tax includes:								
- Interest income	19,461	180	215	19,856	25,281	13	68	25,361
- Interest expense	(241)	(0)	(2,637)	(2,878)	(19)	-	(146)	(166)
- Depreciation and amortisation expense	(34,046)	(85)	(5,761)	(39,892)	(26,863)	(71)	(546)	(27,480)
- Exceptional item	(109,532)	-	-	(109,532)	-	-	-	-
- Other material non-cash items				-				-
Fair value of call options on equity	(11,800)	-	-	(11,800)	(63,583)	-	-	-
Changes in fair value of derivative liability	(12,755)	-	-	(12,755)	5,042	-	-	-
Segment assets	379,566	9,547	72,020	461,133	490,939	6,121	18,244	515,303
Segment assets include:								

C	- Capital expenditure	9,352	-	53,525	62,877	5,535	2	10,007	15,544
	Segment liabilities	45,982	7,570	69,364	122,916	28,479	2,858	11,633	42,970
Reconciliation of information on reportable segments to Ind AS measures									(Rs. in lakhs)
Particulars		For the year ended 31 March 2017					For the year ended 31 March 2016		
Loss before tax									
Total loss before tax for reportable segments							(489,813)		(314,830)
Unallocated amounts:									
Amortisation of Goodwill							-		-
Changes in fair value of derivative liability							(12,755)		5,042
Fair value of call options on equity							(11,800)		(63,583)
Exceptional items							(109,532)		-
Loss attributable to owners of the Company							(623,900)		(373,371)
MAT credit related to earlier years							-		(10)
Deferred tax							(26)		(24)

	(623,874)	(373,337)
Loss attributable to		
Owners of the Company	(489,394)	(314,043)
Non-controlling interest	(393)	(753)
Loss for the year	(489,787)	(314,796)

[610700] Notes - Business combinations

Disclosure of detailed information about business combination [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Business combinations [Axis]	1		2	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	Zipcash Card Services Private Limited	Zipcash Card Services Private Limited	OLA Fleet Technologies Private Limited (Formerly known as Apra Cabs India Private Limited)	OLA Fleet Technologies Private Limited (Formerly known as Apra Cabs India Private Limited)
Description of acquiree	subsidiary	subsidiary	subsidiary	subsidiary
Date of acquisition	23/05/2015	23/05/2015	13/01/2015	13/01/2015
Percentage of voting equity interests acquired	63.00%	43.82%	100.00%	100.00%
Description of primary reasons for business combination	Textual information (102) [See below]	Textual information (103) [See below]	Textual information (104) [See below]	Textual information (105) [See below]
Description of how acquirer obtained control of acquiree	Textual information (106) [See below]	Textual information (107) [See below]	Textual information (108) [See below]	Textual information (109) [See below]
Acquisition-date fair value of total consideration transferred [Abstract]				
Total consideration transferred, acquisition-date fair value	0	0	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Net identifiable assets acquired (liabilities assumed)	0	0	0	0
Name of acquiree	Zipcash Card Services Private Limited	Zipcash Card Services Private Limited	OLA Fleet Technologies Private Limited (Formerly known as Apra Cabs India Private Limited)	OLA Fleet Technologies Private Limited (Formerly known as Apra Cabs India Private Limited)
Description of acquiree	subsidiary	subsidiary	subsidiary	subsidiary

Disclosure of reconciliation of changes in goodwill [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Business combinations [Axis]	1			2
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Gross carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	OLA Fleet Technologies Private Limited	OLA Fleet Technologies Private Limited		ZipCash Card Services Private Limited
Description of acquiree	Textual information (110) [See below]	Textual information (111) [See below]		
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill	21,864	21,864		
Total increase (decrease) in goodwill	-21,864	-21,864		
Goodwill at end of period	65,592	87,456	1,09,320	1,080

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Business combinations [Axis]	2	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Name of acquiree	ZipCash Card Services Private Limited	
Reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	1,080	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of business combinations [TextBlock]	Textual information (112) [See below]	
Whether there is any business combination	Yes	Yes
Disclosure of detailed information about business combinations [TextBlock]		
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	Yes	No
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]		
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

Textual information (102)**Description of primary reasons for business combination**

On 22 May 2015, ANI acquired 43.82% voting interest in Zipcash Card Services Private Limited, registered in Mumbai, Maharashtra, India ("Zipcash"). Zipcash is engaged in the business of payments and remittances and has been authorized by the Reserve Bank of India to issue prepaid payment instruments under the Payments & Settlement Systems Act, 2007. The business acquisition was executed through a share purchase agreement for cash consideration of Rs. 1,936 lakhs. Through the share purchase agreement, the Company has the power to appoint a majority of the Board of Directors and has the ability to direct the activities that affect the returns from the entity.

Textual information (103)

Description of primary reasons for business combination

On 22 May 2015, ANI acquired 43.82% voting interest in Zipcash Card Services Private Limited, registered in Mumbai, Maharashtra, India ("Zipcash"). Zipcash is engaged in the business of payments and remittances and has been authorized by the Reserve Bank of India to issue prepaid payment instruments under the Payments & Settlement Systems Act, 2007. The business acquisition was executed through a share purchase agreement for cash consideration of Rs. 1,936 lakhs. Through the share purchase agreement, the Company has the power to appoint a majority of the Board of Directors and has the ability to direct the activities that affect the returns from the entity.

Textual information (104)

Description of primary reasons for business combination

On 13 January 2015, ANI Technologies Private Limited acquired 100% of outstanding share capital of Apra Cabs India Private Limited, based in Delhi, India. The acquisition was executed through a share purchase agreement for an upfront cash consideration of Rs. 45 lakhs.

Textual information (105)

Description of primary reasons for business combination

On 13 January 2015, ANI Technologies Private Limited acquired 100% of outstanding share capital of Apra Cabs India Private Limited, based in Delhi, India. The acquisition was executed through a share purchase agreement for an upfront cash consideration of Rs. 45 lakhs.

Textual information (106)

Description of how acquirer obtained control of acquiree

On 22 May 2015, ANI acquired 43.82% voting interest in Zipcash Card Services Private Limited, registered in Mumbai, Maharashtra, India ("Zipcash"). Zipcash is engaged in the business of payments and remittances and has been authorized by the Reserve Bank of India to issue prepaid payment instruments under the Payments & Settlement Systems Act, 2007. The business acquisition was executed through a share purchase agreement for cash consideration of Rs. 1,936 lakhs. Through the share purchase agreement, the Company has the power to appoint a majority of the Board of Directors and has the ability to direct the activities that affect the returns from the entity.

Textual information (107)

Description of how acquirer obtained control of acquiree

On 22 May 2015, ANI acquired 43.82% voting interest in Zipcash Card Services Private Limited, registered in Mumbai, Maharashtra, India ("Zipcash"). Zipcash is engaged in the business of payments and remittances and has been authorized by the Reserve Bank of India to issue prepaid payment instruments under the Payments & Settlement Systems Act, 2007. The business acquisition was executed through a share purchase agreement for cash consideration of Rs. 1,936 lakhs. Through the share purchase agreement, the Company has the power to appoint a majority of the Board of Directors and has the ability to direct the activities that affect the returns from the entity.

Textual information (108)

Description of how acquirer obtained control of acquiree

On 13 January 2015, ANI Technologies Private Limited acquired 100% of outstanding share capital of Apra Cabs India Private Limited, based in Delhi, India. The acquisition was executed through a share purchase agreement for an upfront cash consideration of Rs. 45 lakhs.

Textual information (109)

Description of how acquirer obtained control of acquiree

On 13 January 2015, ANI Technologies Private Limited acquired 100% of outstanding share capital of Apra Cabs India Private Limited, based in Delhi, India. The acquisition was executed through a share purchase agreement for an upfront cash consideration of Rs. 45 lakhs.

Textual information (110)

Description of acquiree

As per the Scheme of amalgamation approved by the Honorable Regional Director, Hyderabad, goodwill arising from the amalgamation of a subsidiary (refer note 4) is amortised over a period of 5 years starting from the financial year in which the Appointed Date of amalgamation i.e. 31 March 2015 falls.

Textual information (111)

Description of acquiree

As per the Scheme of amalgamation approved by the Honorable Regional Director, Hyderabad, goodwill arising from the amalgamation of a subsidiary (refer note 4) is amortised over a period of 5 years starting from the financial year in which the Appointed Date of amalgamation i.e. 31 March 2015 falls.

Textual information (112)

Disclosure of business combinations [Text Block]

39. Business combinations

39.1 Zipcash Card Services Private Limited

On 22 May 2015, ANI acquired 43.82% voting interest in Zipcash Card Services Private Limited, registered in Mumbai, Maharashtra, India ("Zipcash"). Zipcash is engaged in the business of payments and remittances and has been authorized by the Reserve Bank of India to issue prepaid payment instruments under the Payments & Settlement Systems Act, 2007. The business acquisition was executed through a share purchase agreement for cash consideration of Rs. 1,936 lakhs. Through the share purchase agreement, the Company has the power to appoint a majority of the Board of Directors and has the ability to direct the activities that affect the returns from the entity.

The purchase price has been allocated based on management's estimates and independent appraisal of fair values as follows:

Asset Description	Acquiree's carrying amount	Fair value adjustments	(Rs. in lakhs)
			Purchase price allocated
Net assets (1)	11	-	11
Intangible assets - License	-	1,689	1,689

Intangible assets - IP	-	202	202
Intangible assets - Trade name	-	165	165
Deferred tax liabilities on intangible assets	-	(113)	(113)
	11	1,943	1,954
Non-controlling interests			1,098
Net assets acquired			856
Goodwill			1,080
Total purchase price			1,936

(1) Includes cash and cash equivalents acquired of Rs. 77 lakhs.

39.2

OLA Fleet Technologies Private Limited (Formerly known as Apra Cabs India Private Limited)

On 13 January 2015, ANI Technologies Private Limited acquired 100% of outstanding share capital of Apra Cabs India Private Limited, based in Delhi, India. The acquisition was executed through a share purchase agreement for an upfront cash consideration of Rs. 45 lakhs.

The purchase price has been allocated based on management's estimates and independent appraisal of fair values as follows:

Asset Description	Acquiree's carrying amount	Fair value adjustments	(Rs. in lakhs)
			Purchase price allocated
Net assets (1)	70	-	70

	70	-	70
Bargain purchase			(25)
Total purchase price			45
(1) Includes cash and cash equivalents acquired of Rs. 396 lakhs.			

[611500] Notes - Interests in other entities

Details of subsidiaries which are yet to commence operations [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries which are yet to commence operations [Axis]	1	2
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Details of subsidiaries which are yet to commence operations [Abstract]		
Details of subsidiaries which are yet to commence operations [LineItems]		
Name of subsidiary which is yet to commence operations	OLA Electric Mobility Private Limited	OLA Skilling Private Limited
Country of incorporation or residence of subsidiary which is yet to commence operations	INDIA	INDIA
CIN of subsidiary company which is yet to commence operations	U74999KA2017PTC099619	U74999KA2017PTC100829

Disclosure of details of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	1		2	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	OLA Fleet Technologies Private Limited	OLA Fleet Technologies Private Limited	ZipCash Card Services Private Limited	ZipCash Card Services Private Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U63090DL2012PTC230920	U63090DL2012PTC230920	U22219MH2007PTC168132	U22219MH2007PTC168132
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	G88620406	G40919052	G88390406	G40887770
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
of Start date of accounting period subsidiary	01/04/2016	01/04/2015	01/04/2016	01/04/2015
End date of accounting period of subsidiary	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Percentage of shareholding in subsidiary	100.00%	0.00%	63.00%	0.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	1	1	1	1
Share capital of subsidiary	10,001	1	174	131
Reserves and surplus of subsidiary	-7,756	-1,605	881	-1,140
Total assets of subsidiary	83,441	18,519	10,329	3,033
Total liabilities of subsidiary	81,196	20,123	9,274	4,041
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	9,838	499	2,410	362
Profit before tax of subsidiary	-7,092	-1,339	-944	-1,342
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-7,092	-1,328	-944	-1,342
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	OLA Fleet Technologies Private Limited	OLA Fleet Technologies Private Limited	ZipCash Card Services Private Limited	ZipCash Card Services Private Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U63090DL2012PTC230920	U63090DL2012PTC230920	U22219MH2007PTC168132	U22219MH2007PTC168132

Disclosure of details of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	3	4
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	OLA Electric Mobility Private Limited	OLA Skilling Private Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U74999KA2017PTC099619	U74999KA2017PTC100829
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No
Reason if no filing has been made by subsidiary	-	-
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	03/02/2017	24/02/2017
End date of accounting period of subsidiary	31/03/2017	31/03/2017
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	INR	INR
Exchange rate as applicable for subsidiary	1	1
Share capital of subsidiary	0	0
Reserves and surplus of subsidiary	0	0
Total assets of subsidiary	0	0
Total liabilities of subsidiary	0	0
Investment of subsidiary	0	0
Profit before tax of subsidiary	0	0
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	0	0
Proposed dividend of subsidiary	0	0
Name of subsidiary	OLA Electric Mobility Private Limited	OLA Skilling Private Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U74999KA2017PTC099619	U74999KA2017PTC100829

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of interests in other entities [TextBlock]	Textual information (113) [See below]	
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	4	2
Whether company has subsidiary companies which are yet to commence operations	Yes	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

Textual information (113)

Disclosure of interests in other entities [Text Block]

Form AOC-1

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

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(?In Lakhs)

Sl. No.	Particulars	Subsidiaries			
		OLA Fleet Technologies Private Limited (Formerly Known as Apra Cabs India Private Limited) (a)	ZipCash Card Services Private Limited (b)	OLA Electric Mobility Private Limited (c)	OLA Skilling Private Limited (d)
1.	Name of the subsidiary				
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	1 April 2016 to 31 March 2017	1 April 2016 to 31 March 2017	1 April 2016 to 31 March 2017	1 April 2016 to 31 March 2017
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR(?) 1.00	INR(?) 1.00	INR(?) 1.00	INR(?) 1.00
4.	Share capital	10,001	174	-	-
5.	Reserves & surplus	(7,756)	881	-	-
6.	Total assets	83,441	10,329	-	-
7.	Total Liabilities	81,196	9,274	-	-
8.	Investments	-	-	-	-
9.	Turnover	9,838	2,410	-	-
10.	Profit before taxation	(7,092)	(944)	-	-
11.	Provision for taxation	-	-	-	-
12.	Profit after taxation	(7,092)	(944)	-	-
13.	Proposed Dividend	Nil	Nil	-	-

14. % of shareholding	100%	63%	100%	100%
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- (a) Subsidiary was acquired on 13 January 2015
(b) Subsidiary was acquired on 23 May 2015
(c) Subsidiary was incorporated on 03 February 2017
(d) Subsidiary was incorporated on 24 February 2017

Part "B": Associates and Joint Ventures

The Company does not have any Associates or Joint Ventures.

for and on behalf of the Board of Directors

ANI Technologies Private Limited

Sd/-

Sd/-

Bhavish Aggarwal

Ankit Bhati

Director

Director

DIN: 03287473

DIN: 03430136

Sd/-

Sd/-

Harish Abichandani

Sandeep Kumar Singh

Chief Financial Officer

Company Secretary

Place: Bangalore

Date: 20 September 2017

[613400] Notes - Consolidated Financial Statements**Disclosure of details of entities consolidated [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Entities consolidated [Axis]	1	2	3	4
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	ANI Technologies Private Limited	OLA Fleet Technologies Private Limited	Zipcash Card Services Private Limited	OLA Electric Mobility Private Limited
Type of entity consolidated	Parent	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	0	0	0	0
Net assets of entity as percentage of consolidated net assets	0.00%	0.00%	0.00%	0.00%
Amount of share in profit or loss of entity consolidated	0	0	0	0
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	0.00%	0.00%	0.00%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	0	0	0	0
Share in comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%

Disclosure of details of entities consolidated [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Entities consolidated [Axis]	5
	01/04/2016 to 31/03/2017
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	OLA Skilling Private Limited
Type of entity consolidated	Indian Subsidiary
Amount of net assets of entity consolidated	0
Net assets of entity as percentage of consolidated net assets	0.00%
Amount of share in profit or loss of entity consolidated	0
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%
Amount of share in other comprehensive income consolidated	0
Share in other comprehensive income consolidated	0.00%
Amount of share in comprehensive income consolidated	0
Share in comprehensive income consolidated	0.00%

Disclosure of details of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	1	2	3	4
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	OLA Fleet Technologies Private Limited (Formerly Known as Apra Cabs India Private Limited)	ZIPCASH CARD SERVICES PRIVATE LIMITED	OLA ELECTRIC MOBILITY PRIVATE LIMITED	OLA SKILLING PRIVATE LIMITED
Principal place of business of subsidiary consolidated	Building No. 1, 3rd Floor, Sector B-1, Local Shopping Complex, Near Delhi Jal Board, Vasant kunj, New Delhi, Delhi - 110070, India	323, Corporate Centre, Nirmal Lifestyle LBS Marg, Mulund (West), Mumbai - 400080, Maharashtra, India.	Regent Insignia, #414, 3rd Floor 4th Block, 17th Main, 100 Feet Road Koramangala Bangalore KA 560034 IN	Regent Insignia, #414, 3rd Floor 4th Block, 17th Main, 100 Feet Road Koramangala Bangalore KA 560034 IN
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2017	31/03/2017	31/03/2017	31/03/2017
Description of reason why using different reporting date or period for subsidiary consolidated	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Proportion of ownership interest in subsidiary consolidated	100.00%	63.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	63.00%	100.00%	100.00%

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (114) [See below]
Description of basis of consolidation [TextBlock]	Textual information (115) [See below]
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

Textual information (114)

Disclosure of notes on consolidated financial statements explanatory [Text Block]

Annexure –A

Form AOC-1

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

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part “A”: Subsidiaries

(?In Lakhs)

Sl. No.	Particulars	Subsidiaries			
1.	Name of the subsidiary	OLA Fleet Technologies Private Limited (Formerly Known as Apra Cabs India Private Limited) (a)	ZipCash Card Services Private Limited (b)	OLA Electric Mobility Private Limited (c)	OLA Skilling Private Limited (d)
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	1 April 2016 to 31 March 2017	1 April 2016 to 31 March 2017	1 April 2016 to 31 March 2017	1 April 2016 to 31 March 2017
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR(?) 1.00	INR(?) 1.00	INR(?) 1.00	INR(?) 1.00
4.	Share capital	10,001	174	-	-
5.	Reserves & surplus	(7,756)	881	-	-
6.	Total assets	83,441	10,329	-	-
7.	Total Liabilities	81,196	9,274	-	-
8.	Investments	-	-	-	-
9.	Turnover	9,838	2,410	-	-
10.	Profit before taxation	(7,092)	(944)	-	-
11.	Provision for taxation	-	-	-	-
12.	Profit after taxation	(7,092)	(944)	-	-

13. Proposed Dividend	Nil	Nil	-	-
14. % of shareholding	100%	63%	100%	100%

- (a) Subsidiary was acquired on 13 January 2015
 (b) Subsidiary was acquired on 23 May 2015
 (c) Subsidiary was incorporated on 03 February 2017
 (d) Subsidiary was incorporated on 24 February 2017

Part "B": Associates and Joint Ventures

The Company does not have any Associates or Joint Ventures.

for and on behalf of the Board of Directors

ANI Technologies Private Limited

Sd/-	Sd/-
Bhavish Aggarwal	Ankit Bhati
Director	Director
DIN: 03287473	DIN: 03430136

Sd/-	Sd/-
Harish Abichandani	Sandeep Kumar Singh
Chief Financial Officer	Company Secretary

Place: Bangalore
 Date: 20 September 2017

Textual information (115)

Description of basis of consolidation [Text Block]

Reporting entity

ANI Technologies Private Limited (referred to as "the Company" or "OLA" or "ANI") together with its subsidiaries (collectively referred to as the 'Group') is a leading technology service provider in the emerging cab-hailing market in India, established with the mission of providing mobility to a billion Indians. It is one of the fastest growing start-up in the Indian e-commerce sector which provides internet and mobile technology platform for cab-hailing by the commuters. The Group is also engaged in the business of providing cars primarily on operating leases (through its subsidiary OLA Fleet Technologies Private Limited ((Formerly known as Apra Cabs India Private Limited)) and a technology platform which ensures cashless, hassle-free, safe and secure payments (through its subsidiary Zipcash Card Services Private Limited).

The Company is a private limited company incorporated and domiciled in India and has its registered office at Bengaluru, Karnataka, India.

The Group comprises the following consolidated entities:

Name	Relationship	% Shareholding as on 31 March 2017	% Shareholding as on 31 March 2016
OLA Fleet Technologies Private Limited, India (Formerly known as Apra Cabs India Private Limited) ("OLA Fleet")	Subsidiary	100%	100%

Serendipity Infolabs Private Limited, India ("TFS") *	Subsidiary	100%	100%
Zipcash Card Services Private Limited, India ("ZipCash")	Subsidiary	63%	46%
OLA Electric Mobility Private Limited, India ^	Subsidiary	100%	NA
OLA Skilling Private Limited, India ^	Subsidiary	100%	NA
OLA Foundation	Controlled Trust	NA	NA

* Merged with ANI with effect from 31 March 2015 (Refer note 4).

^ These entities have been incorporated during the current year ended 31 March 2017. Their operations are yet to begin and hence there have not been any transactions during the year.

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	1	2
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	OLA Fleet Technologies Private Limited	ZipCash Card Services Private Limited
CIN of subsidiary company	U63090DL2012PTC230920	U22219MH2007PTC168132
Country of incorporation or residence of subsidiary	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	63.00%
Proportion of voting rights held in subsidiary	100.00%	46.00%

Disclosure of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	3	4
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	OLA Electric Mobility Private Limited	OLA Skilling Private Limited
CIN of subsidiary company	U74999KA2017PTC099619	U74999KA2017PTC100829
Country of incorporation or residence of subsidiary	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of separate financial statements [TextBlock]	Textual information (116) [See below]	
Disclosure of subsidiaries [TextBlock]		
Method used to account for investments in subsidiaries	Equity	Equity

Textual information (116)

Disclosure of separate financial statements [Text Block]

Form AOC-1

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

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(?In Lakhs)

Sl. No.	Particulars	Subsidiaries			
		OLA Fleet Technologies Private Limited (Formerly Known as Apra Cabs India Private Limited) (a)	ZipCash Card Services Private Limited (b)	OLA Electric Mobility Private Limited (c)	OLA Skilling Private Limited (d)
1.	Name of the subsidiary	OLA Fleet Technologies Private Limited (Formerly Known as Apra Cabs India Private Limited) (a)	ZipCash Card Services Private Limited (b)	OLA Electric Mobility Private Limited (c)	OLA Skilling Private Limited (d)
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	1 April 2016 to 31 March 2017	1 April 2016 to 31 March 2017	1 April 2016 to 31 March 2017	1 April 2016 to 31 March 2017
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR(?) 1.00	INR(?) 1.00	INR(?) 1.00	INR(?) 1.00
4.	Share capital	10,001	174	-	-
5.	Reserves & surplus	(7,756)	881	-	-
6.	Total assets	83,441	10,329	-	-
7.	Total Liabilities	81,196	9,274	-	-
8.	Investments	-	-	-	-
9.	Turnover	9,838	2,410	-	-
10.	Profit before taxation	(7,092)	(944)	-	-
11.	Provision for taxation	-	-	-	-
12.	Profit after taxation	(7,092)	(944)	-	-
13.	Proposed Dividend	Nil	Nil	-	-

14. % of shareholding	100%	63%	100%	100%
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- (a) Subsidiary was acquired on 13 January 2015
(b) Subsidiary was acquired on 23 May 2015
(c) Subsidiary was incorporated on 03 February 2017
(d) Subsidiary was incorporated on 24 February 2017

Part "B": Associates and Joint Ventures

The Company does not have any Associates or Joint Ventures.

for and on behalf of the Board of Directors

ANI Technologies Private Limited

Sd/-

Sd/-

Bhavish Aggarwal

Ankit Bhati

Director

Director

DIN: 03287473

DIN: 03430136

Sd/-

Sd/-

Harish Abichandani

Sandeep Kumar Singh

Chief Financial Officer

Company Secretary

Place: Bangalore

Date: 20 September 2017

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	1		2	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	OLA Fleet Technologies Private Limited	OLA Fleet Technologies Private Limited	Zipcash Card Services Private Limited	Zipcash Card Services Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U63090DL2012PTC230920	U63090DL2012PTC230920	U22219MH2007PTC168132	U22219MH2007PTC168132
Description of nature of transactions with related party	Guarantees given & Interest income	Guarantees given & Interest income	Textual information (117) [See below]	Textual information (118) [See below]
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	3	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Krishnamurthy Venugopala Tenneti	Krishnamurthy Venugopala Tenneti
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAYPK8645D	AAYPK8645D
Description of nature of transactions with related party	Professional fees	Professional fees
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of related party [TextBlock]	Textual information (119) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (120) [See below]	
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (117)**Description of nature of transactions with related party**

Investment in subsidiaries, Guarantees given, Share based payments made to employees of, Commission income on financial guarantees given, Interest income, Expenses recharged, Loans to subsidiaries, etc.

Textual information (118)

Description of nature of transactions with related party

Investment in subsidiaries, Guarantees given, Share based payments made to employees of, Commission income on financial guarantees given, Interest income, Expenses recharged, Loans to subsidiaries, etc.

Textual information (119)

Disclosure of related party [Text Block]

31. Related parties

A. Related party relationships

Names of the related parties and description of relationship with the Company

Key Managerial personnel

Directors

- Bhavish Aggarwal (Executive Director)
- Ankit Bhati (Executive Director)
- Avnish Sarabjit Bajaj (Nominee Director)
- Krishnamurthy Venugopala Tenneti (Additional Director) (with effect from 19 January 2017)
- Arun Sarin (Non-Executive Director) (with effect from 06 July 2015)
- Lee Jared Fixel (Nominee Director)
- David Thevenon (Additional Director) (with effect from 19 January 2017)
- Jonathan Olof Bullock (Nominee Director) (upto 16 January 2017)

Executive officers

- Mitesh Shah (Chief Financial Officer upto 4 January 2016)
- Rajiv Bansal (Chief Financial Officer with effect from 4 January 2016 to 7 February 2017)
- Harish Abichandani (Chief Financial Officer with effect from 10 August 2017)

	(Rs. in lakhs)	
	For the year ended 31 March 2017	For the year ended 31 March 2016
B. Related party transactions		
Professional fees		
Krishnamurthy Venugopala Tenneti	24	-
Remuneration		
Salaries and other employee benefits to directors and executive officers (1)(2)(3)	462	547
(1) Includes ESOP cash settlement expense of Rs. Nil (2016 : Rs. 121 lakhs).		
(2) Includes provision for variable pay amounting to Rs. Nil (2016 : Rs. 62 lakhs).		
(3) The aforesaid amount does not include share based payments; provision for gratuity and leave encashment as the same is determined for the companies within the Group as a whole based on actuarial valuation and actual liability respectively.		

Textual information (120)

Disclosure of transactions between related parties [Text Block]

	For the year ended 31 March 2017	For the year ended 31 March 2016
B. Related party transactions		
Investment in subsidiaries		
(i) Equity		
OLA Fleet Technologies Private Limited	10,000	-
Zipcash Card Services Private Limited	3,352	2,255
(ii) Deemed capital contribution		
a) Guarantees given		
OLA Fleet Technologies Private Limited	497	356
b) Share based payments made to employees of		
OLA Fleet Technologies Private Limited	88	-
Zipcash Card Services Private Limited	9	-
Commission income on financial guarantees given		
OLA Fleet Technologies Private Limited	71	-
Services received		
Zipcash Card Services Private Limited	1,948	336

Interest income			
OLA Fleet Technologies Private Limited		847	391
Advertising, marketing and sales promotion			
Zipcash Card Services Private Limited		300	-
Related parties (continued)			
			(Rs. in lakhs)
B. Related party transactions (continued)		For the year ended31 March 2017	For the year ended31 March 2016
Expenses recharged			
OLA Fleet Technologies Private Limited	1,243	537	
Zipcash Card Services Private Limited		904	673
Loans to subsidiaries			
OLA Fleet Technologies Private Limited	1,830	7,203	
Professional fees			
Krishnamurthy Venugopala Tenneti		24	-
Remuneration			

Salaries and other employee benefits to directors and executive officers
(1)(2)(3)

462

547

(1) Includes ESOP cash settlement expense of Rs. Nil (2016 : Rs. 121 lakhs).

(2) Includes provision for variable pay amounting to Rs. Nil (2016 : Rs. 62 lakhs).

(3) The aforesaid amount does not include share based payments; provision for gratuity and leave encashment as the same is determined for the Company as a whole based on actuarial valuation and actual liability respectively.

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

Disclosure of contingent liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of contingent liabilities [Axis]	Contingent liability for guarantees [Member]		Other contingent liabilities [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Guarantees given to others	Guarantees given to others		
Estimated financial effect of contingent liabilities	0	6	12,087	284

Disclosure of contingent liabilities [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Capital commitments	Capital commitments
Estimated financial effect of contingent liabilities	12,087	284

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (121) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Capital commitments	Capital commitments

Textual information (121)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

	(Rs. in lakhs)		
	As at	As at	As at
	31 March 2017	31 March 2016	1 April 2015
29. Contingent liabilities and capital commitments			
Contingent liabilities (other than financial guarantees)			
Claims against the Group not acknowledged as debts (#)	-	-	10
Guarantees given to others	-	16	-
Commitments			
Capital commitments	12,087	284	-
<p># The Group is involved in certain disputes and claims, including commercial matters, which arise from time to time in the ordinary course of business. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the Group's financial position and results of operations.</p>			

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements**Disclosure of terms and conditions of share-based payment arrangement [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Types of share-based payment arrangements [Axis]	1	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	2013 Employee Stock Option plan ('the 2013 plan')	2013 Employee Stock Option plan ('the 2013 plan')
Description of vesting requirements for share-based payment arrangement	Textual information (122) [See below]	Textual information (123) [See below]
Number of instruments granted in share-based payment arrangement	8,53,354	14,89,057

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of share-based payment arrangements [TextBlock]	Textual information (124) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	8,53,354	14,89,057	
Number of share options forfeited in share-based payment arrangement	-5,06,022	-2,88,694	
Number of share options expired in share-based payment arrangement	(A) -31,912	(B) -44,820	
Total changes of number of share options outstanding in share based payment arrangement	3,15,420	11,55,543	
Number of share options outstanding in share-based payment arrangement at end of period	28,27,432	25,12,012	13,56,469
Number of share options exercisable in share-based payment arrangement	14,46,678	9,49,320	
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]			
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0	
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]			
Number of other equity instruments outstanding in share based payment arrangement [Abstract]			
Number of other equity instruments granted in share-based payment arrangement	0	0	
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0	
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]			
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0	
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]			
Number of other equity instruments granted in share-based payment arrangement	0	0	
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]			
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0	

Footnotes

(A) Settled during the year

(B) Settled during the year

Textual information (122)**Description of vesting requirements for share-based payment arrangement**

The 2013 plan was approved by the Board of Directors on 23 April 2013 and by the shareholders on 2 May 2013. The plan entitles the right but not an obligation, for key management personnel, senior employees of the Company and its subsidiaries (collectively referred to as “eligible employees”) to purchase or subscribe at a future date the shares underlying the option at a pre-determined price, subject to compliance with vesting conditions; all exercised options shall be settled by physical delivery of equity shares or as provided under the 2013 plan. As per the plan, holders of vested options are entitled to purchase one equity share of Rs. 10 each for every ten options at an exercise price of Rs. 1 each. The Company has computed the fair value of the options for the purpose of accounting of employee stock compensation expense over the vesting period of the options.

Textual information (123)

Description of vesting requirements for share-based payment arrangement

The 2013 plan was approved by the Board of Directors on 23 April 2013 and by the shareholders on 2 May 2013. The plan entitles the right but not an obligation, for key management personnel, senior employees of the Company and its subsidiaries (collectively referred to as “eligible employees”) to purchase or subscribe at a future date the shares underlying the option at a pre-determined price, subject to compliance with vesting conditions; all exercised options shall be settled by physical delivery of equity shares or as provided under the 2013 plan. As per the plan, holders of vested options are entitled to purchase one equity share of Rs. 10 each for every ten options at an exercise price of Rs. 1 each. The Company has computed the fair value of the options for the purpose of accounting of employee stock compensation expense over the vesting period of the options.

Textual information (124)

Disclosure of share-based payment arrangements [Text Block]

36. Employees' share-based payment plan

a) Description of share-based payment arrangements

The Company has the following share-based payment arrangement for eligible employees of the Group:

2013 Employee Stock Option plan ('the 2013 plan')

Note: The number of options presented in this note for the years ended 31 March 2017 and 31 March 2016 and as at those dates have been adjusted for the effect of bonus issue of 1:134 during the current year.

The 2013 plan was approved by the Board of Directors on 23 April 2013 and by the shareholders on 2 May 2013. The plan entitles the right but not an obligation, for key management personnel, senior employees of the Company and its subsidiaries (collectively referred to as "eligible employees") to purchase or subscribe at a future date the shares underlying the option at a pre-determined price, subject to compliance with vesting conditions; all exercised options shall be settled by physical delivery of equity shares or as provided under the 2013 plan. As per the plan, holders of vested options are entitled to purchase one equity share of Rs. 10 each for every ten options at an exercise price of Rs. 1 each.

The Company has computed the fair value of the options for the purpose of accounting of employee stock compensation expense over the vesting period of the options.

The terms and conditions related to the grant of the share options are as follows:

	Vesting conditions	For the year ended 31 March 2017	For the year ended 31 March 2016
Employees entitled			
Key managerial personnel	One to four years of service from grant date	73,840	281,287
Senior employees	One to four years of service from grant date	779,514	1,207,770
Total share options		853,354	1,489,057

For continuing employees, the options can be exercised within a period of five years after the date on which the shares of the Company are listed on a recognised stock exchange or as determined by the Board of Directors.

36. Employees' share-based payment plan (continued)

The number and reconciliation of the share options under the share option plan are as follows:

	As at	As at
b) Reconciliation of outstanding share options	31 March 2017	31 March 2016
Outstanding at the beginning	2,512,012	1,356,469
Granted during the year	853,354	1,489,057
Forfeited and expired during the year	506,022	288,694
Settled during the year	31,912	44,820
Outstanding at the end	2,827,432	2,512,012
Exercisable at the end	1,446,678	949,320

The weighted average share price of option exercised under the 2013 plan on the date of exercise was Rs. Nil (2016 : Rs. Nil).

c) The fair values per option is measured based on the Black-Scholes-Merton model, which is as below:

Measurement of fair value	Number of options	Range of fair value per option
From 1 April 2015 to 31 March 2016	1,489,057	Rs. 729 to Rs. 1352
From 1 April 2016 to 31 March 2017	853,354	Rs. 774 to Rs. 1352

The fair value per option above is calculated on the grant date using the

Black-Scholes-Merton Model using the following assumptions:

	For the year ended	For the year ended
d) Assumptions	31 March 2017	31 March 2016
Risk free interest rate	6.70%	7.7% to 8.6%
Dividend yield	-	-
Expected volatility	40.00%	38.00%
Expected life	4 to 5 years	4 to 5 years

e) During the year, the Group recorded a share based payment expense of Rs. 4,266 lakhs (2016 : Rs. 4,334 lakhs) in the statement of profit and loss.

f) The weighted average contractual life of options granted for exercise is 3.14 years (2016: 3.67 years).

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of earnings per share [TextBlock]	Textual information (125) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -22,798	[INR/shares] -17,221
Total basic earnings (loss) per share	[INR/shares] -22,798	[INR/shares] -17,221
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -22,798	[INR/shares] -17,221
Total diluted earnings (loss) per share	[INR/shares] -22,798	[INR/shares] -17,221
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0

Textual information (125)

Disclosure of earnings per share [Text Block]

	(Rs. in lakhs except per share data)	
	For the year ended 31 March 2017	For the year ended 31 March 2016
34. Earnings/(loss) per shares (EPS)		
Basic loss per share		
Loss for the year	(489,787)	(314,796)
Weighted average number of equity shares outstanding	2,148,332	1,827,973
Diluted earnings per share		
The Company has potential dilutive shares, however since they are anti-dilutive in nature, no adjustments are made to diluted loss per share.		
Basic and diluted loss per equity share (face value Rs. 10 each)	(22,798)	(17,221)

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of first-time adoption [TextBlock]	Textual information (126) [See below]	
Whether company has adopted Ind AS first time	Yes	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	234	1
Equity as per Ind AS	234	1
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	-4,89,805	-2,56,385
Profit (loss) for the period as per Ind AS	-4,89,805	-2,56,385

Textual information (126)

Disclosure of first-time adoption [Text Block]

43 Explanation of transition to Ind AS

As stated in note 2, these are the Group's first consolidated financial statements prepared in accordance with Ind AS. For the year ended 31 March 2016, the Group had prepared its financial statements in accordance with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Act ('previous GAAP').

The accounting policies set out in note 3 have been applied in preparing these consolidated financial statements for the year ended 31 March 2017 including the comparative information for the year ended 31 March 2016 and the opening Ind AS balance sheet on the date of transition i.e. 1 April 2015.

In preparing its Ind AS balance sheet as at 1 April 2015 and in presenting the comparative information for the year ended 31 March 2016, the Group has adjusted amounts reported previously in consolidated financial statements prepared in accordance with previous GAAP adjusted per note 4 . This note explains the principal adjustments made by the Group in restating its consolidated financial statements prepared in accordance with previous GAAP, and how the transition from previous GAAP to Ind AS has affected the Group's consolidated financial position, consolidated financial performance and consolidated cash flows.

Optional exemptions availed and mandatory exceptions

In preparing these consolidated financial statements, the Group has applied the below mentioned optional exemptions and mandatory exceptions.

(i) Property, plant and equipment and intangible assets

As per Ind AS 101 an entity may elect to:

(i) measure an item of property, plant and equipment at the date of transition at its fair value and use that fair value as its deemed cost at that date; or

(ii) use a previous GAAP revaluation of an item of property, plant and equipment at or before the date of transition as deemed cost at the date of the revaluation, provided the revaluation was, at the date of the revaluation, broadly comparable to:

? fair value;

? or cost or depreciated cost under Ind AS adjusted to reflect, for example, changes in a general or specific price index.

The elections under (i) and (ii) above are also available for intangible assets that meets the recognition criteria in Ind AS 38, Intangible Assets,

(including reliable measurement of original cost); and criteria in Ind AS 38 for revaluation (including the existence of an active market); or

(iii) use carrying values of property, plant and equipment and intangible assets as on the date of transition to Ind AS (which are measured in accordance with previous GAAP and after making adjustments relating to decommissioning liabilities prescribed under Ind AS 101) if there has been no change in its functional currency on the date of transition.

As permitted by Ind AS 101, the Group has elected to continue with the carrying values under previous GAAP for all the items of property, plant and equipment. The same election has been made in respect of intangible assets. The Group has disclosed the net carrying amount of property, plant and equipment and intangible assets as its deemed cost as at the date of transition.

(ii) Business combinations

As per Ind AS 101 at the date of transition, an entity may elect not to restate business combinations that occurred before the date of transition. If the entity restates any business combinations that occurred before the date of transition then it restates all later business combinations, and also applies Ind AS 110, Consolidated Financial Statements from that date.

The Group has elected to avail this exemption and accordingly business combinations occurring prior to the transition date have not been restated.

Mandatory exceptions:

(i) Estimates

As per Ind AS 101, an entity's estimates in accordance with Ind AS at the date of transition to Ind AS at the end of the comparative period presented in the entity's first Ind AS financial statements, as the case may be, should be consistent with estimates made for the same date in accordance with the previous GAAP unless there is objective evidence that those estimates were in error.

However, the estimates should be adjusted to reflect any differences in accounting policies. As per Ind AS 101, where application of Ind AS requires an entity to make certain estimates that were not required under previous GAAP, those estimates should be made to reflect conditions that existed at the date of transition (for preparing opening Ind AS Balance sheet) or at the end of the comparative period (for presenting comparative information as per Ind AS).

The Group's estimates under Ind AS are consistent with the above requirement. Key estimates considered in preparation of the consolidated financial statements that were not required under the previous GAAP are listed below:

- Fair valuation of financial instruments carried at FVTPL.
- Impairment of financial assets based on the expected credit loss model.
- Determination of the discounted value for financial instruments carried at amortised cost.

43 Explanation of transition to Ind AS (continued)

(ii) Classification and measurement of financial assets

Ind AS 101 requires an entity to assess classification of financial assets on the basis of facts and circumstances existing as on the date of transition. Further, the standard permits measurement of financial assets accounted at amortised cost based on facts and circumstances existing at the date of transition if retrospective application is impracticable.

Accordingly, the Group has determined the classification of financial assets based on facts and circumstances that exist on the date of transition. Measurement of the financial assets accounted at amortised cost has been done retrospectively except where the same is impracticable.

(iii) De-recognition of financial assets and liabilities

As per Ind AS 101, an entity should apply the derecognition requirements in Ind AS 109, Financial Instruments, prospectively for transactions occurring on or after the date of transition to Ind AS.

However, an entity may apply the derecognition requirements retrospectively from a date chosen by it if the information needed to apply Ind AS 109 to financial assets and financial liabilities derecognised as a result of past transactions was obtained at the time of initially accounting for those transactions.

The Group has elected to apply the derecognition principles of Ind AS 109 prospectively as reliable information is not available at the time of initially accounting for these transactions.

Reconciliations

The following reconciliations provides the effect of transition to Ind AS from previous GAAP in accordance with Ind AS 101:

1. Equity as at 1 April 2015 and 31 March 2016

2. Total comprehensive income for the year ended 31 March 2016.

43 Explanation of transition to Ind AS (continued)

Reconciliation of equity as previously reported under IGAAP to Ind AS

(Rs. in lakhs)

	As at date of Note transition - 1 April 2015		As at 31 March 2016			
	Previous GAAP* #	Adjustments on transition to Ind AS	Previous GAAP* #	Adjustments on transition to Ind AS	Ind AS	
ASSETS						
Non-current assets						
(a) Property, plant and equipment	3,376	-	3,376	12,586	-	12,586
(b) Goodwill	109,295	25	109,320	89,535	(999)	88,536
(c) Other Intangible assets	13,283	-	13,283	11,492	1,986	13,478
(d) Intangible asset under development	-	-	-	214	-	214
(e) Financial assets						
(i) Investments	-	-	-	1,280	-	1,280
(ii) Other financial assets	(a) 2,951	(864)	2,087	14,252	(1,018)	13,234
(f) Other non-current assets	(a) 876	825	1,701	9,764	1,036	10,800

Total non-current assets	129,781	(14)	129,767	139,123	1,005	140,128	
Current assets							
(a) Inventories	183	-	183	158	-	158	
(b) Financial assets							
(i) Trade receivables	1,847	-	1,847	1,038	-	1,038	
(ii) Cash and cash equivalents	139,331	-	139,331	24,381	-	24,381	
(iii) Other balances with bank	86,200	-	86,200	333,706	-	333,706	
(iv) Other financial assets	(a)	4,141	15	4,156	11,547	(150)	11,397
(c) Other current assets	(a)	2,224	7	2,231	4,405	90	4,495
Total current assets	233,926	22	233,948	375,235	(60)	375,175	
TOTAL ASSETS	363,707	8	363,715	514,358	945	515,303	
EQUITY AND LIABILITIES							
Equity							
(a) Share capital - equity	1	-	1	1	-	1	
(b) Other equity	(b)	348,260	(4,239)	344,021	474,291	(2,440)	471,851
Equity attributable to owners of the Company	348,261	(4,239)	344,022	474,292	(2,440)	471,852	
(c) Non-controlling interest	-	-	-	-	481	481	
Total equity	348,261	(4,239)	344,022	474,292	(1,959)	472,333	

Liabilities

Non-current liabilities

(a) Financial liabilities

(i) Borrowings	65	-	65	9,279	-	9,279
(b) Provisions	83	-	83	193	-	193
(c) Other long-term liabilities	(c) 97	(97)	-	219	(219)	-
(d) Deferred tax liability	-	-	-	-	92	92
Total non-current liabilities	245	(97)	148	9,691	(127)	9,564

Current liabilities

(a) Financial liabilities

(i) Trade payables	3,632	-	3,632	5,049	-	5,049
(ii) Derivatives	(d) -	4,344	4,344	-	3,031	3,031
(iii) Other financial liabilities	7,918	-	7,918	22,857	-	22,857
(b) Provisions	1,701	-	1,701	49	-	49
(c) Other current liabilities	1,950	-	1,950	2,420	-	2,420
Total current liabilities	15,201	4,344	19,545	30,375	3,031	33,406
Total liabilities	15,446	4,247	19,693	40,066	2,904	42,970
TOTAL EQUITY AND LIABILITIES	363,707	8	363,715	514,358	945	515,303

Reconciliation of statement of profit and loss as
previously reported under IGAAP to Ind AS(Rs. in
lakhs)

	Note	Year ended 31 March 2016	Previous GAAP* #	Effect of transition to Ind AS	Ind AS
Revenue from operations		50,054	-		50,054
Other income	(a) & (d)	25,647	5,378		31,025
TOTAL REVENUE		75,701	5,378		81,079
EXPENSES					
Employee benefits expense	(e)	46,160	(89)		46,071
Purchases of traded goods		3,829	-		3,829
Changes in inventories of traded goods		25	-		25
Finance costs		159	7		166
Depreciation and amortisation expense		27,410	70		27,480
Other expenses	(a) & (f)	254,516	63,822		318,338
TOTAL EXPENSES		332,099	63,810		395,909
Loss before tax		(256,398)	(58,432)		(314,830)
Tax expense					

Current tax	-	-	-
MAT credit related to earlier years	(10)	-	(10)
Deferred tax	(3)	(21)	(24)
Loss for the year	(256,385)	(58,411)	(314,796)
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit liability / (asset)	(e)	-	26
Total other comprehensive income, net of tax	-	26	26
Total comprehensive loss for the year	(256,385)	(58,385)	(314,770)
Loss attributable to			
Owners of the Company	(256,206)	(57,837)	(314,043)
Non-controlling interest	(179)	(574)	(753)
Loss for the year	(256,385)	(58,411)	(314,796)
Other comprehensive income attributable to			
Owners of the Company	-	26	26
Non-controlling interest	-	-	-
Total other comprehensive income, net of tax	-	26	26

Total comprehensive loss attributable to

Owners of the Company	(256,206)	(57,811)	(314,017)
Non-controlling interest	(179)	(574)	(753)
Total comprehensive loss for the year	(256,385)	(58,385)	(314,770)

Consolidated Cash flow statement

There were no significant reconciliation items between cash flow prepared under previous GAAP and those prepared under Ind AS.

* Refer note 4

The previous GAAP figures have been reclassified to conform to Ind AS presentation requirements for the purpose of this note.

43 Explanation of transition to Ind AS (continued)

Notes to the reconciliation

(a) Other financial assets and Other assets - Security deposits and Prepaid rent

Under the previous GAAP, interest free lease security deposits (that are refundable in cash on completion of the lease term) are recorded at their transition value. Under Ind AS, all financial assets are required to be recognised at fair value. Accordingly, the Group has fair valued these security deposits under Ind AS.

Difference between the fair value and transaction

value of the security deposits has been recognised as prepaid rent. The related interest income and rental expense have also been recognised.

(b) Other equity

Adjustments to other equity have been made in accordance with Ind AS. The table below summarises the adjustments made to the various components of other equity on adoption of Ind AS.

Increase / (decrease) in other equity is as follows:

	1 April 2015	31 March 2016
Derivative portion of Compulsory Convertible Preference Share (CCPS) [refer note (d) below]	(4,344)	(3,031)
Reversal of rent equalisation liability [refer note (c) below]	97	219
Amortisation of subsidiary intangibles, net of tax	-	(49)
Unwinding of interest on security deposit and amortisation of prepaid rent - retained earnings	(17)	(40)
Capital reserve transferred to retained earnings on acquisition of a subsidiary	25	25
Acquisition of non-controlling interest	-	436
	(4,239)	(2,440)

(c) Other long-term liabilities

The Group under the previous GAAP was

straight-lining rent based on the lease period of each of the rented premises. On application of Ind AS 17, Leases, where payments to the lessor are structured to increase in line with general inflation, the standard requires straight-lining of rent is not required. Accordingly, the Group has reversed the rent equalisation liability created previously on certain operating lease arrangements.

(d) Derivatives

Ind AS 109 requires that compound financial instruments be split between equity and liability. The embedded derivatives contained in the form of down round protection rights represents a derivative liability. The derivative liability has been fair valued and carved out of the host equity instrument in accordance with the standard. Fair value changes are recorded through statement of profit and loss.

(e) Employee benefit expenses

Adjustments reflect the following on account of adoption of Ind AS:

1. Fair valuation of employee stock options as per Ind AS 102. The additional expense on fair valuation of the options is recorded above under employee benefit expenses.

2. Ind AS requires that remeasurement gains/ losses be recognised in other comprehensive income as per Ind-AS 19 - Employee benefits, as compared to being recognized through profit or loss under the previous

GAAP. This has no impact on the total comprehensive income and total equity as on 1 April 2015 or as on 31 March 2016.

(f) Shareholders' call option rights

Ind AS 109, Financial instruments and Ind AS 32, Presentation of financial instruments requires that the any contractual liability arising from the issuance of additional equity shares be recorded in the statement of profit and loss. Certain shareholders of the Company carry a call option right which can be exercised to prevent dilution beyond agreed percentages of equity shareholding, by requiring the Company to issue additional equity shares. This right has been valued and recorded through the statement of profit and loss in the period in which such rights are granted.