

GANDHAR OIL REFINERY (INDIA) LIMITED
Consolidated Financial Statements for period 01/04/2018 to 31/03/2019

[700300] Disclosure of general information about company

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|--|---|
| Name of company | GANDHAR OIL REFINERY (INDIA) LIMITED | |
| Corporate identity number | U23200MH1992PLC068905 | |
| Permanent account number of entity | AAACG3996J | |
| Address of registered office of company | DLH PARK, 18TH FLOOR, S. V. ROAD, GOREGAON (WEST), Mumbai Mumbai City, MAHARASHTRA, INDIA - 400062 | |
| Type of industry | Commercial and Industrial | |
| Date of start of reporting period | 01/04/2018 | 01/04/2017 |
| Date of end of reporting period | 31/03/2019 | 31/03/2018 |
| Nature of report standalone consolidated | Consolidated | |
| Content of report | Financial Statements | |
| Description of presentation currency | INR | |
| Level of rounding used in financial statements | Millions | |
| Type of cash flow statement | Indirect Method | |

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

| Auditors [Axis] | 1 |
|---|---|
| | 01/04/2018 to 31/03/2019 |
| Details regarding auditors [Abstract] | |
| Details regarding auditors [LineItems] | |
| Category of auditor | Auditors firm |
| Name of audit firm | KAILASH CHAND JAIN & CO. |
| Name of auditor signing report | MEHTA DIPESH |
| Firms registration number of audit firm | 112318W |
| Membership number of auditor | 134607 |
| Address of auditors | EDENA, 1ST FLOOR, 97, MAHARSHI KARVE ROAD, NEAR INCOME TAX OFFICE, MUMBAI, 400020 |
| Permanent account number of auditor or auditor's firm | AAAFK3998D |
| SRN of form ADT-1 | G21412317 |
| Date of signing audit report by auditors | 28/06/2019 |
| Date of signing of balance sheet by auditors | 28/06/2019 |

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

| | 01/04/2018 to 31/03/2019 |
|---|---|
| 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]

To The Members of Gandhar Oil Refinery (India) Limited
Report on the Audit of the Consolidated Financial Statements
Opinion

We have audited the accompanying consolidated financial statements of Gandhar Oil Refinery (India) Limited ("the Company") and its subsidiaries and joint venture except the subsidiaries and Joint ventures mentioned in other matter paragraph (the Company and its subsidiaries, joint venture together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2019, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2019, the consolidated profit, consolidated total comprehensive income, consolidated changes in equity and its consolidated cash flows for the year ended on that date.

Basis for Opinion

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

Other Matter

We did not audit the financial statement of subsidiaries, Gandhar Global Singapore PTE LTD. whose total assets Rs.136.12 Million as at March 31,2019 and revenue of Rs. Nil Million and net negative cash flow amounting Rs.5.00 Million for the year ended on that date and of Gandhar Oil & Energy DMCC whose total assets Rs.1,311.23 Million as at March 31,2019 and revenue of Rs. 5,084.11 Million and net negative cash flow amounting Rs. 98.02 Million for the year ended on that date as included in the consolidated Ind AS financial statements. Further we did not audit the financial statement of one jointly controlled entity, Texol Lubritech FZC whose included in the Consolidated Ind AS financial statement. Whose financial statement statements reflect the Group's Share of net profit for the year ended March 31,2019, amounting Rs. 2.28 Million.

The above financial statement is audited by other auditors whose report have been furnished to us by the management and our opinion on the consolidated Ind AS financial statement, in so far as it relates to the amount and disclosures included in respect of the two subsidiaries and one joint venture, our report in terms of sub-section (3) and sub-section (11) of section 143(3) of the act in so far as it relates to the aforesaid two subsidiary companies and one jointly controlled entity is based solely on such report(s) and financial statement of the other auditor(s) Our opinion on the consolidated Ind AS financial statement, and our report on other legal and regulatory requirements below, is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

Further the above two subsidiaries are located outside India whose financial statement and other financial information have been prepared accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditor under generally accepted auditing standards applicable in their respective countries. The holding company's management has converted the financial statement of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustment made by the holding company's management. Our opinion, in so far as it relates to the financial information of such subsidiaries located outside India, is based on the reports of other auditors and the conversion adjustment prepared by the management of holding Company and audited by us.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the other information included in the annual report of the company, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Management's Responsibility for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated total comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group are responsible for maintenance of the adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible

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

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

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

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

Report on Other Legal and Regulatory Requirements

1) As required by Section 143(3) of the Act, based on our audit we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors of the Company as on March 31, 2019 taken on record by the Board of Directors of the Company and its subsidiaries incorporated in India and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on March 31, 2019 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 and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditor's reports of the Company and its subsidiary companies incorporated in India. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the internal financial control over financial reporting of those companies, for reasons stated therein.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The consolidated financial statements disclose impact of pending litigations on the consolidated financial position of the Group.

ii. Provision has been made in the consolidated financial statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company and its subsidiary companies incorporated in India.

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Gandhar Oil Refinery (India) Limited of even date)

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 financial statements of the Company as of and for the year ended March 31, 2019, we have audited the internal financial controls over financial reporting of GANDHAR OIL REFINERY (INDIA) LIMITED (hereinafter referred to as "Company") and its subsidiary companies, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company and its subsidiary companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("the 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 the 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.

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company and its subsidiary companies, which are companies incorporated in India.

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 financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations 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 Company and its subsidiary companies, which are companies incorporated in India, 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 March 31, 2019, based on the internal control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Other Matter

Our aforesaid report under section 143(3)(i) of the act on adequacy and operating effectiveness of the internal control over financial reporting in so far as it relates to two subsidiary companies and a joint venture (Incorporated outside India), based on the reports of the auditor of those companies.

Our opinion is not modified in respect of the above matter.

[110000] Balance sheet

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

| | 31/03/2019 | 31/03/2018 | 31/03/2017 |
|--|--------------|--------------|------------|
| Balance sheet [Abstract] | | | |
| Assets [Abstract] | | | |
| Non-current assets [Abstract] | | | |
| Property, plant and equipment | 933.76 | 957 | |
| Capital work-in-progress | 52.23 | 0 | |
| Investment property | 52.6 | 53.21 | |
| Goodwill | 2.6 | 2.6 | |
| Other intangible assets | 2.85 | 3.63 | |
| Investments accounted for using equity method | 9.97 | 7.69 | |
| Non-current financial assets [Abstract] | | | |
| Non-current investments | 0.32 | 15.07 | |
| Loans, non-current | 16.8 | 25.9 | |
| Other non-current financial assets | 5.61 | 5.34 | |
| Total non-current financial assets | 22.73 | 46.31 | |
| Other non-current assets | 10.95 | 3.76 | |
| Total non-current assets | 1,087.69 | 1,074.2 | |
| Current assets [Abstract] | | | |
| Inventories | 2,528.09 | 3,003.04 | |
| Current financial assets [Abstract] | | | |
| Current investments | 0 | 0 | |
| Trade receivables, current | 6,133.32 | 5,533.1 | |
| Cash and cash equivalents | 61.57 | 172.28 | |
| Bank balance other than cash and cash equivalents | 1,090.74 | 1,898.11 | |
| Loans, current | 16.64 | 15.77 | |
| Other current financial assets | 106.93 | 84.48 | |
| Total current financial assets | 7,409.2 | 7,703.74 | |
| Current tax assets | 226.48 | 54.55 | |
| Other current assets | 1,460.31 | 1,415.81 | |
| Total current assets | 11,624.08 | 12,177.14 | |
| Total assets | 12,711.77 | 13,251.34 | |
| Equity and liabilities [Abstract] | | | |
| Equity [Abstract] | | | |
| Equity attributable to owners of parent [Abstract] | | | |
| Equity share capital | 160 | 160 | 160 |
| Other equity | 3,684.5 | 3,658.58 | |
| Total equity attributable to owners of parent | 3,844.5 | 3,818.58 | |
| Non controlling interest | 0 | 0 | |
| Total equity | 3,844.5 | 3,818.58 | |
| Liabilities [Abstract] | | | |
| Non-current liabilities [Abstract] | | | |
| Non-current financial liabilities [Abstract] | | | |
| Borrowings, non-current | 25.07 | 57.68 | |
| Total non-current financial liabilities | 25.07 | 57.68 | |
| Provisions, non-current | 21.68 | 15.99 | |
| Deferred tax liabilities (net) | 6.82 | 4.33 | |
| Total non-current liabilities | 53.57 | 78 | |
| Current liabilities [Abstract] | | | |
| Current financial liabilities [Abstract] | | | |
| Borrowings, current | 1,091.68 | 2,953.09 | |
| Trade payables, current | (A) 7,059.49 | (B) 5,964.33 | |
| Other current financial liabilities | 266.74 | 224.04 | |
| Total current financial liabilities | 8,417.91 | 9,141.46 | |
| Other current liabilities | 389.56 | 206.34 | |
| Provisions, current | 6.05 | 5.52 | |
| Current tax liabilities | 0.18 | 1.44 | |
| Total current liabilities | 8,813.7 | 9,354.76 | |
| Total liabilities | 8,867.27 | 9,432.76 | |
| Total equity and liabilities | 12,711.77 | 13,251.34 | |

Footnotes

(A) - Total outstanding dues of Micro and Small Enterprises : 0.21 - Total outstanding dues of creditors other than Micro and Small Enterprises : 7059.28

(B) - Total outstanding dues of Micro and Small Enterprises : 1.42 - Total outstanding dues of creditors other than Micro and Small Enterprises : 5962.91

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

..(1)

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

| Classes of equity share capital [Axis] | Equity shares [Member] | | Equity shares 1 [Member] | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Statement of 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] 11.71 | [INR/shares] 40.28 | [INR/shares] 11.71 | [INR/shares] 40.37 |
| Total basic earnings (loss) per share | [INR/shares] 11.71 | [INR/shares] 40.28 | [INR/shares] 11.71 | [INR/shares] 40.37 |
| Diluted earnings per share [Abstract] | | | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] 11.71 | [INR/shares] 40.28 | [INR/shares] 11.71 | [INR/shares] 40.37 |
| Total diluted earnings (loss) per share | [INR/shares] 11.71 | [INR/shares] 40.28 | [INR/shares] 11.71 | [INR/shares] 40.37 |

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|---|
| Statement of profit and loss [Abstract] | | |
| Income [Abstract] | | |
| Revenue from operations | 35,675.26 | 27,471.31 |
| Other income | 268.67 | 134.06 |
| Total income | 35,943.93 | 27,605.37 |
| Expenses [Abstract] | | |
| Cost of materials consumed | (A) 10,418.33 | (B) 8,936.14 |
| Purchases of stock-in-trade | 20,476.54 | 14,973.85 |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade | 67.09 | 139.23 |
| Employee benefit expense | 243.72 | 197.19 |
| Finance costs | 474.19 | 451.32 |
| Depreciation, depletion and amortisation expense | 75.37 | 96.02 |
| Other expenses | (C) 3,764.22 | (D) 1,924.88 |
| Total expenses | 35,519.46 | 26,718.63 |
| Profit before exceptional items and tax | 424.47 | 886.74 |
| Exceptional items before tax | -160.55 | 0 |
| Total profit before tax | 263.92 | 886.74 |
| Tax expense [Abstract] | | |
| Current tax | 77 | 243.3 |
| Deferred tax | (E) 1.86 | (F) -1.99 |
| Total tax expense | 78.86 | 241.31 |
| Total profit (loss) for period from continuing operations | 185.06 | 645.43 |
| Share of profit (loss) of associates and joint ventures accounted for using equity method | 2.28 | -1.03 |
| Total profit (loss) for period | 187.34 | 644.4 |
| 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 | 0.58 | -1.62 |
| Total other comprehensive income that will not be reclassified to profit or loss, net of tax | 0.58 | -1.62 |
| 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] | | |
| Gains (losses) on exchange differences on translation, net of tax | (G) 36.58 | (H) 3.16 |
| Total other comprehensive income, net of tax, exchange differences on translation | 36.58 | 3.16 |
| Total other comprehensive income that will be reclassified to profit or loss, net of tax | 36.58 | 3.16 |
| Total other comprehensive income | 37.16 | 1.54 |
| Total comprehensive income | 224.5 | 645.94 |
| Comprehensive income OCI components presented before tax [Abstract] | | |
| Whether company has comprehensive income OCI components presented before tax | Yes | Yes |
| Other comprehensive income before tax [Abstract] | | |
| Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract] | | |
| Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans | 0.89 | -2.47 |
| Other comprehensive income that will not be reclassified to profit or loss, before tax | 0.89 | -2.47 |
| Components of other comprehensive income that will be reclassified to profit or loss, before tax [Abstract] | | |
| Exchange differences on translation before tax [Abstract] | | |
| Gains (losses) on exchange differences on translation, before tax | 36.58 | 3.16 |
| Total other comprehensive income, before tax, exchange differences on translation | 36.58 | 3.16 |
| Total other comprehensive income that will be reclassified to profit or loss, before tax | 36.58 | 3.16 |

| | | |
|--|--|--------------------|
| Total other comprehensive income, before tax | 37.47 | 0.69 |
| Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract] | | |
| Income tax relating to remeasurements of defined benefit plans of other comprehensive income | (I) 0.31 | (J) -0.85 |
| Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss | 0.31 | -0.85 |
| Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [Abstract] | | |
| Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss | 0 | 0 |
| Total other comprehensive income | 37.16 | 1.54 |
| Total comprehensive income | 224.5 | 645.94 |
| Earnings per share explanatory [TextBlock] | Textual information (2) [See below] | |
| Earnings per share [Abstract] | | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] 11.71 | [INR/shares] 40.28 |
| Total basic earnings (loss) per share | [INR/shares] 11.71 | [INR/shares] 40.28 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] 11.71 | [INR/shares] 40.28 |
| Total diluted earnings (loss) per share | [INR/shares] 11.71 | [INR/shares] 40.28 |

Footnotes

- (A) Cost of Material Consumed 9970.17 Packaging Material Consumed 448.16
 (B) Cost of Material Consumed 8377.96 Packaging Material Consumed 389.16 Excise Duty 169.02
 (C) Other expenses : 3764.22 : 0
 (D) Other expenses : 1924.88 : 0
 (E) - Short / (Excess) provision for taxation for earlier years : -0.31
 (F) - Short / (Excess) provision for taxation for earlier years : 0.13
 (G) Exchange differences in translating financial statement of foreign operations : 36.58
 (H) Exchange differences in translating financial statement of foreign operations : 3.16
 (I) Income Tax on Items that will not be reclassified to Profit or Loss : 0.31
 (J) Income Tax on Items that will not be reclassified to Profit or Loss : -0.85

Textual information (2)

Earnings per share explanatory [Text Block]

Earning Per Share

| Particulars | Year Ended | |
|---|----------------|----------------|
| | March 31, 2019 | March 31, 2018 |
| Profit available for Equity Shareholders (? in Million) | 187.34 | 644.40 |
| Weighted average number of Shares used in computing Basic and diluted earnings per share. | 16,000,000 | 16,000,000 |
| Nominal Value of Per Equity Shares (?) | 10.00 | 10.00 |
| Basic and diluted Earnings Per Share (?) | 11.71 | 40.28 |

[210000a] Statement of profit and loss**Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Table] ..(1)**

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

| Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Axis] | 1 | |
|---|---------------------------------------|---------------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Abstract] | | |
| Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Line items] | | |
| Description of other comprehensive income that will not be reclassified to profit or loss, before tax, others | Remeasurement of defined benefit plan | Remeasurement of defined benefit plan |
| Other comprehensive income that will not be reclassified to profit or loss, before tax, others | 0.89 | -2.47 |

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table] ..(1)

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

| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis] | 1 | |
|---|---------------------------------------|---------------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract] | | |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items] | | |
| Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others | Remeasurement of defined benefit plan | Remeasurement of defined benefit plan |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others | 0.58 | -1.62 |

Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Table] ..(1)

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

| Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Axis] | 1 | |
|---|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Abstract] | | |
| Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Line items] | | |
| Description of other comprehensive income that will be reclassified to profit or loss, net of tax, others | Exchange differences in translating financial statement of foreign operations | Exchange differences in translating financial statement of foreign operations |
| Other comprehensive income that will be reclassified to profit or loss, net of tax, others | 36.58 | 3.16 |

[400200] Statement of changes in equity

Statement of changes in equity [Table]

..(1)

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

| Components of equity [Axis] | Equity [Member] | | | Equity attributable to the equity holders of the parent [Member] |
|--|--------------------------|--------------------------|------------|--|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 187.34 | 644.4 | | 187.34 |
| Changes in comprehensive income components | 37.16 | 1.54 | | 37.16 |
| Total comprehensive income | 224.5 | 645.94 | | 224.5 |
| Other changes in equity [Abstract] | | | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Interim dividend appropriation [Abstract] | | | | |
| Interim equity dividend appropriation | 160 | 0 | | 160 |
| Total interim dividend appropriation | 160 | 0 | | 160 |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | 32 | 32 | | 32 |
| Total final dividend appropriation | 32 | 32 | | 32 |
| Total dividend appropriation | 192 | 32 | | 192 |
| Equity dividend tax appropriation | 6.58 | 6.52 | | 6.58 |
| Transfer to Retained earnings | 0 | 0 | | 0 |
| Total appropriations for dividend, dividend tax and retained earnings | 198.58 | 38.52 | | 198.58 |
| Total other changes in equity | -198.58 | -38.52 | | -198.58 |
| Total increase (decrease) in equity | 25.92 | 607.42 | | 25.92 |
| Other equity at end of period | 3,684.5 | 3,658.58 | 3,051.16 | 3,684.5 |

Statement of changes in equity [Table]

..(2)

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

| Components of equity [Axis] | Equity attributable to the equity holders of the parent [Member] | | Reserves [Member] | |
|--|--|------------|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 644.4 | | 187.34 | 644.4 |
| Changes in comprehensive income components | 1.54 | | | 0 |
| Total comprehensive income | 645.94 | | 187.34 | 644.4 |
| Other changes in equity [Abstract] | | | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Interim dividend appropriation [Abstract] | | | | |
| Interim equity dividend appropriation | 0 | | 160 | 0 |
| Total interim dividend appropriation | 0 | | 160 | 0 |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | 32 | | 32 | 32 |
| Total final dividend appropriation | 32 | | 32 | 32 |
| Total dividend appropriation | 32 | | 192 | 32 |
| Equity dividend tax appropriation | 6.52 | | 6.58 | 6.52 |
| Transfer to Retained earnings | 0 | | 0 | 0 |
| Total appropriations for dividend, dividend tax and retained earnings | 38.52 | | 198.58 | 38.52 |
| Total other changes in equity | -38.52 | | -198.58 | -38.52 |
| Total increase (decrease) in equity | 607.42 | | -11.24 | 605.88 |
| Other equity at end of period | 3,658.58 | 3,051.16 | 3,657.47 | 3,668.71 |

Statement of changes in equity [Table]

..(3)

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

| Components of equity [Axis] | Reserves [Member] | Securities premium reserve [Member] | | |
|--|-------------------|-------------------------------------|--------------------------------|------------|
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | |
| Changes in comprehensive income components | | | 0 | |
| Total comprehensive income | | 0 | 0 | |
| Other changes in equity [Abstract] | | | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Equity dividend tax appropriation | | | 0 | |
| Transfer to Retained earnings | | 0 | 0 | |
| Total appropriations for dividend, dividend tax and retained earnings | | 0 | 0 | |
| Total other changes in equity | | 0 | 0 | |
| Total increase (decrease) in equity | | 0 | 0 | |
| Other equity at end of period | 3,062.83 | 460 | 460 | 460 |

Statement of changes in equity [Table]

..(4)

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

| Components of equity [Axis] | General reserve [Member] | | | Retained earnings [Member] |
|--|--------------------------|--------------------------|------------|----------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 0 | 0 | | 187.34 |
| Changes in comprehensive income components | | 0 | | |
| Total comprehensive income | 0 | 0 | | 187.34 |
| Other changes in equity [Abstract] | | | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Interim dividend appropriation [Abstract] | | | | |
| Interim equity dividend appropriation | | | | 160 |
| Total interim dividend appropriation | | | | 160 |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | | | | 32 |
| Total final dividend appropriation | | | | 32 |
| Total dividend appropriation | | | | 192 |
| Equity dividend tax appropriation | | 0 | | 6.58 |
| Transfer to Retained earnings | 0 | 0 | | 0 |
| Total appropriations for dividend, dividend tax and retained earnings | 0 | 0 | | 198.58 |
| Total other changes in equity | 0 | 0 | | -198.58 |
| Total increase (decrease) in equity | 0 | 0 | | -11.24 |
| Other equity at end of period | 1,118.5 | 1,118.5 | 1,118.5 | 2,078.97 |

Statement of changes in equity [Table]

..(5)

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

| Components of equity [Axis] | Retained earnings [Member] | | Other retained earning [Member] | |
|--|--------------------------------|------------|---------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 644.4 | | 187.34 | 644.4 |
| Changes in comprehensive income components | 0 | | | 0 |
| Total comprehensive income | 644.4 | | 187.34 | 644.4 |
| Other changes in equity [Abstract] | | | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Interim dividend appropriation [Abstract] | | | | |
| Interim equity dividend appropriation | 0 | | 160 | 0 |
| Total interim dividend appropriation | 0 | | 160 | 0 |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | 32 | | 32 | 32 |
| Total final dividend appropriation | 32 | | 32 | 32 |
| Total dividend appropriation | 32 | | 192 | 32 |
| Equity dividend tax appropriation | 6.52 | | 6.58 | 6.52 |
| Transfer to Retained earnings | 0 | | 0 | 0 |
| Total appropriations for dividend, dividend tax and retained earnings | 38.52 | | 198.58 | 38.52 |
| Total other changes in equity | -38.52 | | -198.58 | -38.52 |
| Total increase (decrease) in equity | 605.88 | | -11.24 | 605.88 |
| Other equity at end of period | 2,090.21 | 1,484.33 | 2,078.97 | 2,090.21 |

Statement of changes in equity [Table]

..(6)

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

| Components of equity [Axis] | Other retained earning [Member] | Other equity components [Member] | | |
|--|---------------------------------|----------------------------------|--------------------------------|------------|
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | |
| Changes in comprehensive income components | | 37.16 | 1.54 | |
| Total comprehensive income | | 37.16 | 1.54 | |
| Other changes in equity [Abstract] | | | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Equity dividend tax appropriation | | 0 | 0 | |
| Transfer to Retained earnings | | | 0 | |
| Total appropriations for dividend, dividend tax and retained earnings | | 0 | 0 | |
| Total other changes in equity | | 0 | 0 | |
| Total increase (decrease) in equity | | 37.16 | 1.54 | |
| Other equity at end of period | 1,484.33 | 27.03 | -10.13 | -11.67 |

Statement of changes in equity [Table]

..(7)

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

| Components of equity [Axis] | Exchange differences on translating the financial statements of a foreign operation [Member] | | | Other comprehensive income, others [Member] |
|--|--|--------------------------|------------|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 0 | 0 | | 0 |
| Changes in comprehensive income components | 36.58 | 0 | | 0.58 |
| Total comprehensive income | 36.58 | 0 | | 0.58 |
| Other changes in equity [Abstract] | | | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Equity dividend tax appropriation | 0 | | | 0 |
| Total appropriations for dividend, dividend tax and retained earnings | 0 | | | 0 |
| Total other changes in equity | 0 | 0 | | 0 |
| Total increase (decrease) in equity | 36.58 | 0 | | 0.58 |
| Other equity at end of period | 24.59 | -11.99 | -11.99 | 2.44 |

Statement of changes in equity [Table]

..(8)

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

| Components of equity [Axis] | Other comprehensive income, others [Member] | |
|--|---|------------|
| | 01/04/2017 to 31/03/2018 | 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 | |
| Changes in comprehensive income components | 1.54 | |
| Total comprehensive income | 1.54 | |
| Other changes in equity [Abstract] | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | |
| Equity dividend tax appropriation | 0 | |
| Transfer to Retained earnings | 0 | |
| Total appropriations for dividend, dividend tax and retained earnings | 0 | |
| Total other changes in equity | 0 | |
| Total increase (decrease) in equity | 1.54 | |
| Other equity at end of period | 1.86 | 0.32 |

[320000] Cash flow statement, indirect

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
|---|--------------------------------|--------------------------------|------------|
| 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 | 263.92 | 886.74 | |
| Adjustments for reconcile profit (loss) [Abstract] | | | |
| Adjustments for finance costs | 474.19 | 451.32 | |
| Adjustments for decrease (increase) in inventories | 474.96 | -394.6 | |
| Adjustments for decrease (increase) in trade receivables, current | 385.4 | 77.46 | |
| Adjustments for decrease (increase) in other current assets | (A) -51.69 | (B) -521.41 | |
| Adjustments for other financial assets, non-current | (C) -991.21 | (D) 169.66 | |
| Adjustments for increase (decrease) in other current liabilities | (E) 189.44 | (F) -126.17 | |
| Adjustments for depreciation and amortisation expense | 75.37 | 96.02 | |
| Adjustments for provisions, current | (G) -0.63 | (H) -67.32 | |
| Adjustments for other financial liabilities, current | (I) 944.31 | (J) 1,723.46 | |
| Adjustments for unrealised foreign exchange losses gains | (K) 189.33 | (L) 40.77 | |
| Adjustments for interest income | (M) 94.8 | (N) 57.43 | |
| Adjustments for fair value losses (gains) | (O) 0.64 | (P) -2.07 | |
| Other adjustments to reconcile profit (loss) | (Q) 1.3 | (R) -0.54 | |
| Other adjustments for non-cash items | (S) 36.58 | (T) 3.16 | |
| Total adjustments for reconcile profit (loss) | 1,633.19 | 1,392.31 | |
| Net cash flows from (used in) operations | 1,897.11 | 2,279.05 | |
| Income taxes paid (refund) | (U) 249.88 | (V) 431.5 | |
| Net cash flows from (used in) operating activities | 1,647.23 | 1,847.55 | |
| Cash flows from used in investing activities [Abstract] | | | |
| Purchase of property, plant and equipment | 104.49 | 87.65 | |
| Purchase of investment property | (W) -15.21 | (X) 21.86 | |
| Cash advances and loans made to other parties | (Y) -0.98 | (Z) 0 | |
| Interest received | 94.8 | 57.43 | |
| Net cash flows from (used in) investing activities | 6.5 | -52.08 | |
| Cash flows from used in financing activities [Abstract] | | | |
| Repayments of borrowings | (AA) 1,898.76 | (AB) 204.51 | |
| Dividends paid | 198.58 | 38.51 | |
| Interest paid | (AC) 474.19 | (AD) 451.32 | |
| Other inflows (outflows) of cash | (AE) 807.09 | (AF) -1,054.34 | |
| Net cash flows from (used in) financing activities | -1,764.44 | -1,748.68 | |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -110.71 | 46.79 | |
| Net increase (decrease) in cash and cash equivalents | -110.71 | 46.79 | |
| Cash and cash equivalents cash flow statement at end of period | 61.57 | 172.28 | 125.49 |

Footnotes

- (A) Advances written off : 5.39 Non - Financial Assets : -57.08
 (B) Advances written off : 0.23 Non - Financial Assets : -521.64
 (C) Financial Assets : -991.21
 (D) Financial Assets : 169.66
 (E) Non-Financial Liabilities : 189.44
 (F) Non-Financial Liabilities : -126.17
 (G) Provision for Doubtful debts written back : -0.63
 (H) Provision for Doubtful debts written back : -67.32
 (I) Financial Liabilities : 944.31
 (J) Financial Liabilities : 1723.46
 (K) Net unrealised foreign exchange (gain)/loss : 189.33
 (L) Net unrealised foreign exchange (gain)/loss : 40.77
 (M) Interest received : 94.8
 (N) Interest received : 57.43
 (O) Actuarial (gain) / loss of defined benefit plans : 0.89 Fair value (gain)/loss on investments : -0.25
 (P) Actuarial (gain) / loss of defined benefit plans : -2.47 Fair value (gain)/loss on investments : 0.4
 (Q) Net (Gain) / loss on sale of Property, Plant and Equipment : 1.51 Net (gain) / loss on sale of investments : -0.21
 (R) Net (Gain) / loss on sale of Property, Plant and Equipment : 0.82 Net (gain) / loss on sale of investments : -1.36
 (S) Exceptional Items : 0 Exchange Rate difference on Foreign Currency translation : 36.58
 (T) Exceptional Items : 0 Exchange Rate difference on Foreign Currency translation : 3.16
 (U) Income Tax (paid) / refund : 249.88
 (V) Income Tax (paid) / refund : 431.5
 (W) Sale/(Addition)of/to Investments : -15.21
 (X) Sale/(Addition)of/to Investments : 21.86
 (Y) Loans (granted)/Returned : 0.98
 (Z) Loans (granted)/Returned : 0
 (AA) Proceeds / repayment from/(of) long-term borrowings : 37.36 Proceeds / repayment from/(of) Short-term borrowings : 1861.4
 (AB) Proceeds / repayment from/(of) long-term borrowings : 29.55 Proceeds / repayment from/(of) Short-term borrowings : 174.96
 (AC) Finance Costs : -474.19
 (AD) Finance Costs : -451.32
 (AE) Fixed Deposits and margin deposit with bank not considered as cash equivalents -earmarked bank balances (net) (Refer note no. 3 below) : 807.09
 (AF) Fixed Deposits and margin deposit with bank not considered as cash equivalents -earmarked bank balances (net) (Refer note no. 3 below) : -1054.34

[610100] Notes - List of accounting policies

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|---|
| Disclosure of significant accounting policies [TextBlock] | Textual information (3) [See below] | Textual information (4) [See below] |

Textual information (3)

Disclosure of significant accounting policies [Text Block]

Note 2 : Significant Accounting Policies

1. Property , Plant and Equipment

(i) Recognition and Measurement :

Property, Plant and Equipment (PPE) are measured at Original cost and are net of tax / duty credit availed less accumulated depreciation and accumulated impairment losses, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Advances paid towards the acquisition of PPE outstanding at each reporting date are classified as capital advances under Other Non-Current Assets and Property, Plant and Equipment which are not ready for intended use as on the date of Balance Sheet are disclosed as "Capital work-in-progress".

Capital expenditure on tangible assets for Research and Development is classified under Property, Plant and Equipment and is depreciated on the same basis as other Property, Plant and Equipment.

Property, Plant and Equipment are eliminated from financial statement on disposal and any gains or losses arising from disposal are recognised in the statement of Profit and Loss in the year of occurrence.

Lease arrangements for land are identified as finance lease, in case such arrangements result in transfer of the related risks and rewards to the group.

(ii) Subsequent expenditure :

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.

When Significant parts of Property, Plant and Equipment's are required to be replaced, the group derecognises the replaced part and recognises the new part with its own associated useful life and it is depreciated accordingly.

(iii) Depreciation :

Depreciation on property, plant and equipment other than Improvements to Leasehold/Licensed Premises have been provided on straight-line method and computed with reference to the useful life of respective assets specified and in the manner prescribed in Schedule II of the Companies Act, 2013.

In case of additions/deductions to/from the fixed assets made during the year, depreciation has been provided on pro-rata basis.

Leasehold land is amortized over primary lease period.

Improvements to Leasehold/Licensed Premises are depreciated on a straight-line method over the Primary Lease Period or over a period of 5 years whichever is less starting from the date when the Leasehold/Licensed Premises are put to use.

Useful life considered for calculation of depreciation (Specified in Schedule II) for various assets class are as follows:

| Asset Class | Useful Life |
|-----------------------------|-------------|
| Factory Building | 30 years |
| Non-Factory Building | 60 years |
| Plant & Equipments | 15 years |
| Furniture & Fixtures | 10 years |
| Vehicles | 8 years |
| Air Conditioners | 10 years |
| Laboratory equipments | 10 years |
| Office Equipments | 5 years |
| Computers | 3 years |
| Electrical Fittings | 10 years |
| Improvement in Leased Asset | 5 years |

The residual value is not more than 5% of the original cost of the asset. Depreciation on additions / deletions is calculated pro-rata from month of such additions / deletion as case the may be. Gains and losses on disposals are determined by comparing proceeds with caring amount. These are included in Statement of profit and loss.

2. Investment Property

(i) Recognition and Measurement :

Investment Property comprise of Freehold Land and Buildings.

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are

stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the Statement of Profit and Loss in the period of derecognition.

(ii) Depreciation

Depreciation on Investment Property is provided, under the Straight Line Method, pro rata to the period of use, based on useful lives specified in Schedule II to the Companies Act, 2013.

Useful life considered for calculation of depreciation (Specified in Schedule II) for various assets class are as follows:

| Asset Class | Useful life |
|----------------------|-------------|
| Non-Factory Building | 30 ears |

3. Intangible Assets

(i) Recognition and measurement

Intangible assets are recognised when it is probable that future economic benefits that are attributable to concerned assets will flow to the Group and the cost of the assets can be measured reliably.

Gain or loss arising from derecognition of an intangible asset is recognised in the Statement of Profit and Loss.

(ii) Technical know-how developed by the Group-

Expenditure incurred on know-how developed by the Group, post research stage, is recognized as an intangible asset, if and only if the future economic benefits attributable are probable to flow to the Group and the costs can be measured reliably.

(iii) Amortisation

Software's are stated at cost of acquisition and are amortized on straight line basis over a period of 5 years irrespective of the date of acquisition.

The cost of technical know-how developed is amortized equally over its estimated life i.e. generally three years.

4. Impairment of non-financial assets

The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists.

If the carrying amount of the assets exceed the estimated recoverable amount, impairment is recognized for such excess amount. The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset.

When there is indication that an impairment loss recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss

5. Inventories

(i) Raw Materials, Traded Goods, Stores & spares, Fuel, Packing and Packaging Materials (Including in Transit) are valued at cost or net realizable value whichever is lower. The cost includes the purchase price, freight inwards and other expenditure directly attributable to the acquisition and is net of trade discounts and rebates as well as Tax benefit available, if any.

(ii) Finished goods (including in Transit) are valued at cost or net realizable value whichever is lower. Cost includes appropriate allocation of overheads based on normal operating capacity

(iii) Cost is arrived at on First-in-First-out basis in case of Traded goods and on moving Weighted average basis in case of other items of inventories.

6. Cash & Cash Equivalents

Cash and cash equivalents includes cash on hand , balances with banks in current accounts and cheques/drafts on hand.

7. Assets held for Sale

Non-current assets or disposal groups comprising of assets and liabilities are classified as 'held for sale' when all of the following criteria's are met:

(i) decision has been made to sell;

(ii) the assets are available for immediate sale in its present condition;

(iii) the assets are being actively marketed and

(iv) sale has been agreed or is expected to be concluded within 12 months of the Balance Sheet date.

Subsequently, such non-current assets and disposal groups classified as held for sale are measured at the lower of its carrying value and fair value less costs to sell. Non-current assets held for sale are not depreciated or amortised.

8. Financial Assets :

(i) Initial recognition and measurement

Financial assets are recognised when the Group becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognised at fair value, in case of Financial assets which are recognised at fair value through profit and loss (FVTPL), its transaction cost is recognised in the statement of profit and loss. In other cases, the transaction cost is attributed to the acquisition value of the financial asset.

(ii) Subsequent measurement

Financial assets are subsequently classified and measured at

(i) Amortised Cost

(ii) fair Value through profit & Loss (FVTPL)

(iii) fair Value through other comprehensive income (FVOCI)

Financial assets are not reclassified subsequent to their recognition, except if and in the period the Group changes its business model for managing financial assets.

(iii) Trade Receivables and Loans

Trade receivables are initially recognised at fair value. Subsequently, these assets are held at amortised cost, using the effective interest rate (EIR) method net of any expected credit losses. The EIR is the rate that discounts estimated future cash income through the expected life of financial instrument.

(iv) Debt instruments

Debt instruments are initially measured at amortised cost, fair value through other comprehensive income ('FVOCI') or fair value through profit or loss ('FVTPL') till derecognition on the basis of

- (i) the Group's business model for managing the financial assets and
- (ii) the contractual cash flow characteristics of the financial asset.

(a) Measured at amortised cost: Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortised cost using the effective interest rate ('EIR') method less impairment, if any. The amortisation of EIR and loss arising from impairment, if any is recognised in the Statement of Profit and Loss.

(b) Measured at fair value through other comprehensive income: Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI). Interest income measured using the EIR method and impairment losses, if any are recognised in the Statement of Profit and Loss. On derecognition, cumulative gain or loss previously recognised in OCI is reclassified from the equity to 'Other Income' in the Statement of Profit and Loss.

(c) Measured at fair value through profit or loss: A financial asset not classified as either amortised cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognised as 'Other Income' in the Statement of Profit and Loss.

(v) Equity Instruments and Mutual Fund

All investments in equity instruments classified under financial assets are initially measured at fair value, the Group may, on initial recognition, irrevocably elect to measure the same either at FVOCI or FVTPL.

The Group makes such election on an instrument-by-instrument basis. Fair value changes on an equity instrument is recognised as other income in the Statement of Profit and Loss unless the Group has elected to measure such instrument at FVOCI. Fair value changes excluding dividends, on an equity instrument measured at FVOCI are recognized in OCI. Amounts recognised in OCI are not subsequently reclassified to the Statement of Profit and Loss. Dividend income on the investments in equity instruments are recognised as 'other income' in the Statement of Profit and Loss.

(v) Derecognition

The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset.

(vi) Impairment of Financial Asset

Expected credit losses are recognized for all financial assets subsequent to initial recognition other than financials assets in FVTPL category. For financial assets other than trade receivables, as per Ind AS 109, the Group recognises 12 month expected credit losses for all originated or acquired financial assets if at the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. The expected credit losses are measured as lifetime expected credit losses if the credit risk on financial asset increases significantly since its initial recognition. The Group's trade receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e. expected cash shortfall.

The impairment losses and reversals are recognised in Statement of Profit and Loss.

9. Financial Liabilities :

i. Initial recognition and measurement

Financial liabilities are recognised when the Group becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss. In case of trade payables, they are initially recognised at fair value and subsequently, these liabilities are held at amortised cost, using the effective interest method.

ii. Subsequent measurement

Financial liabilities are subsequently measured at amortised cost using the EIR method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.

iii. Financial guarantee contracts

Financial guarantee contracts issued by the Group are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind-AS 109 and the amount recognised less cumulative amortisation.

iv. Derecognition

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

10. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

11. Derivative financial instruments

The Parent Company uses derivative financial instruments, such as forward currency contracts to hedge its foreign currency risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value at the end of each reporting period. The accounting for subsequent changes in fair value depends on whether the derivative is designated as a hedging instrument, and if so, the nature of item being hedged and the type of hedge relationship designated.

Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

12. Provisions and Contingent Liabilities

Provisions are recognized when the Group has a present obligation as a result of a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date. The expenses relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows specific to the liability. The unwinding of the discount is recognised as finance cost.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation

that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

A contingent asset is not recognised but disclosed in the financial statements where an inflow of economic benefit is probable.

Commitments includes the amount of purchase orders (net of advance) issued to parties for acquisition of assets. Provisions, contingent assets, contingent liabilities and commitments are reviewed at each balance sheet date.

13. Revenue Recognition

Effective April 1 2018, the group adopted Ind AS 115 "Revenue from Contracts with Customers." The effect on adoption of IND AS 115 is insignificant.

a. Revenue is recognised when control of goods is transferred to a customer in accordance with the terms of the contract. The control of the goods is transferred upon delivery to the customers either at factory gate of the Group or Specific location of the customer or when goods are handed over to freight carrier, as per the terms of the contract. A receivable is recognised by the Group when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment is due.

Revenue from service activities/ Logistics contracts (cargo handling contracts and transport contracts) are recognized upon completion of services.

Revenue is measured based on the consideration to which the Group expects to be entitled as per contract with a customer. The consideration is determined based on the price specified in the contract, net of estimated variable consideration. Accumulated experience is used to estimate and provide for the variable consideration, using the expected value method, and revenue is recognised to the extent that it is highly probable that a significant reversal will not occur. Revenue excludes any taxes or duties collected on behalf of the government which are levied on sales such as goods and services tax.

b. Insurance Claims are accounted when the ultimate outcome of the same is certain and amount ascertained. Till the time of uncertainty about outcome and amount of claim, their recognition is postponed.

c. Dividends are recognised in the statement of Profit and Loss only when the right to receive payment is established. It is probable that economic benefit associated with the Dividend will flow to the group and the amount of Dividend can be measured reliably.

d. For all financial instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR), which is the rate that discounts the estimated future cash payments or receipts through the expected life of the financial instruments or a shorter period, where appropriate, to the net carrying amount of the financial assets. Interest income is included in other income in the Statement of Profit and Loss.

e. Income on assets given on operating lease is recognised on a straight line basis over the lease term in the Statement of Profit and Loss.

f. Eligible export incentives are recognised in the year in which the conditions precedent are met and there is no significant uncertainty about the collectability.

14. Employee Benefits

(i) Short Term Benefits

All employee benefits including leave encashment (short term compensated absences) and bonus/ex-gratia (incentives) payable wholly within twelve months of rendering the service are classified as short term employee benefits and are charged to the Statement of Profit and Loss of the year.

(ii) Post Employment Benefits

(a) Defined Contribution Plans

Retirement/Employee benefits in the form of Provident Fund, Employees State Insurance and labour welfare fund are considered as defined contribution plan and contributions to the respective funds administered by the Government are charged to the Statement of profit and loss of the year when the contribution to the respective funds are due.

(b) Defined Benefit Plans

Retirement benefits in the form of gratuity is considered as defined benefit obligation and in case of Parent company, is provided for on the basis of an actuarial valuation on projected unit credit method made as at the date of the Balance Sheet and in case of a Subsidiary company, is provided at current salary rates. Gratuity liability is non-funded.

Re-measurement of the net defined benefit liability, which comprise actuarial gains and losses are recognized immediately in Other Comprehensive Income (OCI). Net interest expense (income) on the net defined liability (assets) is computed by applying the discount rate, used to measure the net defined liability (asset). Net interest expense and other expenses related to defined benefit plans are recognized in Statement of Profit and Loss.

(c) Other Long-Term Employee Benefits

As per the present policy of the Group, there are no other long term benefits to which its employees are entitled.

(d) Terminal Benefits

All terminal benefits are recognized as an expense in the period in which they are incurred

15. Lease :

The determination of whether an arrangement is, or contains, a lease is based on the substance of the arrangement at the inception date, whether fulfilment of the arrangement is dependent on the use of a specific asset(s) or the arrangement conveys a right to use the asset, even if that right is not explicitly specified in an arrangement.

a) As a Lessee

i) Finance lease: Agreements are classified as finance leases, if substantially all the risks and rewards incidental to ownership of the leased asset is transferred to the lessee. Assets held under finance leases are initially recognised as assets of the Group at their fair value at the inception of the lease or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as finance lease obligation. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the Statement of Profit and Loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

ii) Operating lease: Leases, where the lessor effectively retains substantially all the rights and benefits of ownership of the leased assets, are classified as operating leases. Lease payments under operating leases are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases and is included in revenue in the Statement of Profit or Loss due to its operating nature.

b) As a Lessor

Operating lease: Rental income from operating leases is generally recognised on a straight-line basis over the period of the lease unless the

rentals are structured to increase in line with expected general inflation to compensate for the Group's expected inflationary cost increases and is included in revenue in the Statement of Profit and Loss due to its operating nature.

16. Research and Development Expenditure

(i) Revenue expenditure on Research & Development is charged to the Statement of Profit and Loss of the year in which it is incurred. However, expenditure incurred at development phase, where it is reasonably certain that outcome of research will be commercially exploited to yield economic benefits to the Group is considered as intangible assets and accounted in the manner specified in Clause 3 (ii) above.

(ii) Capital expenditure incurred during the year on Research & Development is included under additions to property, plant and equipment.

17. Exceptional Items

When items of income and expense within statement of profit and loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such material items are disclosed separately as exceptional items.

18. Segment Reporting

The Chief Operational Decision Maker monitors the operating results of its business Segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss and is measured consistently with profit or loss in the financial statements.

The Accounting Policies adopted for segment reporting are in line with the Accounting Policies of the Group. Segment assets include all operating assets used by the business segments and consist principally of fixed assets, trade receivables and inventories. Segment liabilities include the operating liabilities that result from the operating activities of the business.

Segment assets and liabilities that cannot be allocated between the segments are shown as part of unallocated corporate assets and liabilities respectively. Income / Expenses relating to the enterprise as a whole and not allocable on a reasonable basis to business segments are reflected as unallocated corporate income / expenses.

19. Borrowing Cost

Borrowing costs are interest and other costs that the Group incurs in connection with the borrowing of funds and is measured with reference to the effective interest rate applicable to the respective borrowing. Borrowing costs that are directly attributable to the acquisition of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalised as part of the cost of that asset till the date it is put to use. Other borrowing costs are recognised as an expense in the period in which they are incurred. Borrowing costs also include exchange differences to the extent that are regarded as an adjustment to borrowing costs.

20. Foreign Exchange Transactions

i) The financial statements of the Group are presented in Indian Rupee (INR), which is Group's functional and presentation currency.

ii) Foreign currency transactions are translated into the functional currency using exchange rate prevailing on the date of transaction. Monetary assets and liabilities are translated at rate of exchange prevailing at the reporting date. The difference arising on settlement or translation on account of fluctuation in the rate of exchange is dealt within the Statement of Profit and Loss.

iii) Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the Statement of Profit and Loss, as finance costs. All other foreign exchange gains and losses are presented in the Statement of Profit and Loss on a net basis within other gains / (losses).

iv) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

21. Taxes on Income

Income tax expense comprises current and deferred tax and is recognized in the Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity or in OCI.

(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. It is measured using tax rates enacted or substantively enacted at the reporting date.

(ii) Deferred tax assets

Deferred tax is recognized in respect of temporary differences arising between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred tax assets are recognized for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of future taxable profits improves.

Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at 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 when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are off set where the Group has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

22. Earnings Per Share

Basic Earnings per share is calculated by dividing the net profit / (loss) for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the period attributable to the equity shareholders and the weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

23. Recent accounting pronouncements

Ind AS 116 :

On 30th March 2019, the Ministry of Corporate Affairs (MCA) has notified Ind AS 116 Leases, under Companies (Indian Accounting Standards) Amendment Rules, 2019 which is applicable with effect from 1st April, 2019.

Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. Ind AS 116 introduces a single lease accounting model for lessee and requires the lessee to recognize right of use

assets and lease liabilities for all leases with a term of more than twelve months, unless the underlying asset is low value in nature. Currently, operating lease expenses are charged to the statement of profit and loss. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

As per Ind AS 116, the lessee needs to recognise depreciation on rights of use assets and finance costs on lease liabilities in the statement of profit and loss. The lease payments made by the lessee under the lease arrangement will be adjusted against the lease liabilities.

The Group is currently evaluating the impact on account of implementation of Ind AS 116 which might have significant impact on key profit & loss and balance sheet ratio i.e. Earnings before interest, tax, depreciation and amortisation (EBITDA), Asset coverage, debt equity, interest coverage, etc.

Textual information (4)

Disclosure of significant accounting policies [Text Block]

Note 1 :
General
Information
:

- (i) Reference in these notes to the Parent Company means Gandhar Oil Refinery (India) Limited, reference to Subsidiary Companies means three subsidiaries of Gandhar Oil Refinery (India) Limited, i.e. Domestic subsidiary company namely Gandhar Shipping & Logistics Private Limited and two foreign subsidiary companies namely Gandhar Global Singapore Pte. Ltd. and Gandhar oil and Energy- DMCC, reference to Joint ventures means - Texol Lubritech FZC and reference to Group means the Parent Company, the Subsidiary Companies and Joint ventures.
- (a) Corporate Information
The Parent company was incorporated on October 7,1992 under Companies Act, 1956 as a private limited company . It was subsequently converted into a public limited company on August 22,2005. It is domiciled in India having registered office at 18th floor, DLH park, Goregaon (West), Mumbai -400062, Maharashtra, India.
It is principally engaged in three segments namely, manufacturing and trading of petroleum products / specialty oils, trading of non-coking coal and providing consignment / del-credere agency services for sale of polymers to local markets. It has its manufacturing facilities located at MIDC Taloja, Maharashtra and Silvassa (U.T.) along with branch offices and various depots across the country.
The Domestic subsidiary Company Gandhar Shipping and Logistics Private Limited is a private limited company and is engaged in providing logistics services. It has become wholly owned subsidiary of the parent company w.e.f. April 01, 2014
The Foreign subsidiary Company Gandhar Global Singapore Pte Limited is a private company limited by shares incorporated and domiciled in Singapore and is wholly owned by the Parent. The principal activities are those of carrying on business in trading industrial oil, lubricants and coal.
The Foreign Subsidiary Company Gandhar Oil & Energy DMCC is incorporated at Dubai on December 11, 2014 with the object of trading in Refined oil products, Crude oil, Industrial & liquefied Natural gas, Petrochemicals, Coal and firewood.
The Foreign Company -Texol Lubritech FZC, a company incorporated in Sharjah, UAE as a joint venture between holding company – Gandhar Oil Refinery (India) Limited and ESPE Petrochemicals FZE Pursuant to the joint venture agreement dated June 22, 2017. The Texol Lubritech FZC is expected to manufacture speciality oils and lubricants including liquid
- (b)

paraffin, industrial oil and greases, transformer oils, petroleum jelly, automotive lubricants, rubber processing oils and other petrochemical products.

Authorisation of financial statements

(ii) Basis of Preparation

This note provide a list of the significant accounting policies adopted in the preparation and presentation of these consolidated financial statements.

Compliance with Ind AS:

The consolidated financial statements have been prepared to comply, in all material aspects, with the Indian Accounting Standards (Ind AS) notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.

These financial statements are the first financial statements of the Group under Ind AS. The date of transition to Ind AS is April 1, 2016. Refer note 45 for an explanation of how the transition from previous Generally Accepted Accounting Principles (Previous GAAP) to Ind AS has affected the Group's financial position, financial performance and cash flows.

Classification of assets and liabilities:

Historical cost convention:

The financial statements have been prepared on accrual and going concern basis under the historical cost convention except:

(a)

certain financial instruments (including derivative instruments) and

(b)

defined benefit plans

which are measured at fair value at the end of each reporting period, as explained in the accounting policies below

Functional and presentation currency

The financial statements are presented in Indian rupees, which is the Parents functional currency. All amounts have been rounded to the nearest millions, unless otherwise indicated.

Use of estimates and judgments

The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the Group and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Group believes to be reasonable under the existing circumstances. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

Measurement of fair Values

The Group measures certain financial assets and financial liabilities including derivatives and defined benefit plans at fair value.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either

- a) in the principal market for the asset or liability or
- b) in the absence of a principal market, in the most advantageous market for the asset or liability.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Basis of Consolidation

Subsidiaries

Subsidiaries are all entities (including special purpose entities) that are controlled by the Company. Control exists when the Group is exposed to, or has the ability to affect those returns through power over the entity. In assessing control, potential voting rights are considered only if the rights are substantive. The financial statements of subsidiaries are included in these consolidated financial statements from the date that control commences until the date that control ceases.

The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year. The financial statements of the Company and its subsidiaries have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses,

after eliminating intra-group balances, intra-group transactions and the unrealised profits/ losses, unless cost/revenue cannot be recovered.

In case of Foreign Subsidiaries, Translation of financial statements into Indian Rupees is carried as follows:-

- Ø Current assets have been translated in accounts at exchange rate ruling at the year end.
- Ø All liabilities have been translated in accounts at exchange rate ruling at the year end.
- Ø Income and expenses have been translated in accounts at average rate for the period.
- Ø The resultant exchange differences arising on translation are recognised in Other Comprehensive Income.

Goodwill / Capital Reserve on consolidation
The excess of cost to the Parent Company of its investment in subsidiaries over its portion of equity in the subsidiaries at the respective dates on which investment in subsidiaries was made is recognised in the financial statements as goodwill and vice versa is recognised in financial statements as capital reserve. The Parent Company's portion of equity in the subsidiaries is determined on the basis of the value of assets and liabilities as per the financial statements of the subsidiaries as on the date of investment.

Jointly controlled entities (equity accounted investees)

Joint arrangements are those arrangements over which the Group has joint control, established by contractual agreement and requiring unanimous consent for strategic financial and operating decisions. Investments in jointly controlled entities are accounted for using the equity method (equity accounted investees) and are initially recognised at cost. The carrying value of the Group's investment includes goodwill identified on acquisition, net of any accumulated impairment losses. The Group does not consolidate entities where the non-controlling interest ("NCI") holders have certain significant participating rights that provide for effective involvement in significant decisions in the ordinary course of business of such entities. Investments in such entities are accounted by the equity method of accounting. When the Group's share of losses exceeds its interest in an equity accounted investee, the carrying amount of that interest (including any long-term investments) is reduced to zero and the recognition of further losses is discontinued except to the extent that the Group has an obligation or has made payments on behalf of the investee. If the extent that the Group has an obligation or has made payments on behalf of the investee. If the joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the joint venture and its carrying value, and then

recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit or loss.

Enterprises Consolidated as Subsidiary in accordance with Ind AS 110 – Consolidated Financial Statements.

| Name of Subsidiary | Date of Incorporation | Proportion of Ownership Interest | Nature of Business |
|--|-----------------------|----------------------------------|---|
| Gandhar Shipping and Logistics Private Limited | May 13, 2010 | 100% | Logistics Services |
| Gandhar Global Singapore Pte Limited | Jan 09, 2012 | 100% | Trading industrial oil, lubricants and coal |
| Gandhar Oil and Energy – DMCC | Dec 11, 2014 | 100% | Trading in Refined oil products, Crude oil, Industrial & liquefied Natural gas, Petrochemicals, Coal and firewood |

Enterprises Consolidated as Joint Venture in accordance with Ind AS 28 – Joint Arrangements

| Name of Joint venture | Date of Incorporation | Proportion of Ownership Interest | Nature of Business |
|-----------------------|-----------------------|----------------------------------|--|
| Texol Lubritech FZC | June 22, 2017 | 50% | Manufacture speciality oils and lubricants |

Notes to Consolidated Financial Statements

Note 2 : Significant Accounting Policies

1 Property , Plant and Equipment

(i)

Recognition and Measurement :

Property, Plant and Equipment (PPE) are measured at Original cost and are net of tax / duty credit availed less accumulated depreciation and accumulated impairment losses, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Advances paid towards the acquisition of PPE outstanding at each reporting date are classified as capital advances under Other Non-Current

Assets and Property, Plant and Equipment which are not ready for intended use as on the date of Balance Sheet are disclosed as "Capital work-in-progress".

Capital expenditure on tangible assets for Research and Development is classified under Property, Plant and Equipment and is depreciated on the same basis as other Property, Plant and Equipment.

Property, Plant and Equipment are eliminated from financial statement on disposal and gains or losses arising from disposal are recognised in the statement of Profit and Loss in the year of occurrence.

Lease arrangements for land are identified as finance lease,

| | |
|-------|--|
| (ii) | <p>in case such arrangements result in transfer of the related risks and rewards to the group</p> <p>Subsequent expenditure : Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.</p> |
| (iii) | <p>When Significant parts of Property, Plant and Equipment's are required to be replaced, the group derecognises the replaced part and recognises the new part with its own associated useful life and it is depreciated accordingly.</p> <p>Depreciation : Depreciation on property, plant and equipment other than Improvements to Leasehold/Licensed Premises have been provided on straight-line method and computed with reference to the useful life of respective assets specified and in the manner prescribed in Schedule II of the Companies Act, 2013.</p> <p>In case of additions/deductions to/from the fixed assets made during the year, depreciation has been provided on pro-rata basis.</p> <p>Leasehold land is amortized over primary lease period.</p> <p>Improvements to Leasehold/Licensed Premises are depreciated on a straight-line method over the Primary Lease Period or over a period of 5 years whichever is less starting from the date when the Leasehold/Licensed Premises are put to use.</p> |
| (iv) | <p>First time adoption of Ind AS Upon first-time adoption of Ind AS, the group has elected to measure all its Property, Plant and Equipment at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., April 01, 2016.</p> |
| 2 | Investment Property |
| (i) | Recognition and Measurement : |

| | | |
|---|-------------------|--|
| | | <p>Investment Property comprise of Freehold Land and Buildings.</p> <p>Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.</p> <p>Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the Statement of Profit and Loss in the period of derecognition.</p> |
| | (ii) | <p>Depreciation</p> <p>Depreciation on Investment Property is provided, under the Straight Line Method, pro rata to the period of use, based on useful lives specified in Schedule II to the Companies Act, 2013.</p> |
| | (iii) | <p>First time adoption of Ind AS</p> <p>Upon first-time adoption of Ind AS, the Group has elected to measure all its Investment Property at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., April 1, 2016.</p> |
| 3 | Intangible Assets | |
| | (i) | <p>Recognition and measurement</p> <p>Intangible assets are recognised when it is probable that future economic benefits that are attributable to concerned assets will flow to the Group and the cost of the assets can be measured reliably.</p> <p>Gain or loss arising from derecognition of an intangible asset is recognised in the Statement of Profit and Loss.</p> |
| | (ii) | <p>Technical know-how developed by the Group-</p> <p>Expenditure incurred on know-how developed by the Group, post research stage, is recognized as an intangible asset, if and only if the future economic benefits attributable are probable to flow to the Group and the costs can be measured reliably.</p> |
| | (iii) | <p>Depreciation</p> <p>Software's are stated at cost of acquisition and are amortized</p> |

| | | |
|---|--|---|
| | | <p>on straight line basis over a period of 5 years irrespective of the date of acquisition.</p> <p>The cost of technical know-how developed is amortized equally over its estimated life i.e. generally three years.</p> <p>First time adoption of Ind AS</p> <p>Upon first-time adoption of Ind AS, the Group has elected to measure all its Intangible assets at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., April 1, 2016.</p> |
| 4 | <p>Impairment of non-financial assets</p> <p>The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists.</p> <p>If the carrying amount of the assets exceed the estimated recoverable amount, impairment is recognized for such excess amount. The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset.</p> <p>When there is indication that an impairment loss recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss</p> | |
| 5 | <p>Inventories</p> <p>(i)</p> <p>(ii)</p> | <p>Raw Materials, Traded Goods, Stores & spares, Fuel, Packing and Packaging Materials (Including in Transit) are valued at cost or net realizable value whichever is lower. The cost includes the purchase price, freight inwards and other expenditure directly attributable to the acquisition and is net of trade discounts and rebates as well as Tax benefit available, if any.</p> <p>Finished goods (including in Transit) are valued at cost or net realizable value whichever is lower. Cost includes appropriate allocation of overheads based on normal operating capacity.</p> |

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| | (iii) | Cost is arrived at on First-in-First-out basis in case of Traded goods and on moving Weighted average basis in case of other items of inventories. |
| 6 | Cash & Cash Equivalents Cash and cash equivalents includes cash on hand , balances with banks in current accounts and cheques on hand. | |
| 7 | Assets held for Sale Non-current assets or disposal groups comprising of assets and liabilities are classified as 'held for sale' when all of the following criteria's are met: (i) decision has been made to sell; (ii) the assets are available for immediate sale in its present condition; (iii) the assets are being actively marketed and (iv) sale has been agreed or is expected to be concluded within 12 months of the Balance Sheet date. Subsequently, such non-current assets and disposal groups classified as held for sale are measured at the lower of its carrying value and fair value less costs to sell. Non-current assets held for sale are not depreciated or amortised. | |
| 8 | Financial Assets : | |
| | (i) | Initial recognition and measurement Financial assets are recognised when the Group becomes a party to the contractual provisions of the instrument. On initial recognition, a financial asset is recognised at fair value, in case of Financial assets which are recognised at fair value through profit and loss (FVTPL), its transaction cost is recognised in the statement of profit and loss. In other cases, the transaction cost is attributed to the acquisition value of the financial asset. |
| | (ii) | Subsequent measurement Financial assets are subsequently classified and measured at (i) Amortised Cost (ii) fair Value through profit & Loss (FVTPL) (iii) fair Value through other comprehensive income (FVOCI) Financial assets are not reclassified subsequent to their recognition, except if and in the |

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| | <p>period the Group changes its business model for managing financial assets.</p> | |
| (iii) | <p>Trade Receivables and Loans</p> <p>Trade receivables are initially recognised at fair value. Subsequently, these assets are held at amortised cost, using the effective interest rate (EIR) method net of any expected credit losses. The EIR is the rate that discounts estimated future cash income through the expected life of financial instrument.</p> | |
| (iv) | <p>Debt Instruments</p> <p>Debt instruments are initially measured at amortised cost, fair value through other comprehensive income ('FVOCI') or fair value through profit or loss ('FVTPL') till derecognition on the basis of (i) the Group's business model for managing the financial assets and (ii) the contractual cash flow characteristics of the financial asset.</p> | |
| | | <p>Measured at amortised cost: Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortised cost using the effective interest rate ('EIR') method less impairment, if any. The amortisation of EIR and loss arising from impairment, if any is recognised in the Statement of Profit and Loss.</p> |
| (a) | | <p>Measured at fair value through other comprehensive income: Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI). Interest income measured using the EIR method and impairment losses, if any are recognised in the Statement of Profit and Loss. On derecognition, cumulative gain or loss previously recognised in OCI is reclassified from the equity to 'Other Income' in the Statement of Profit and Loss.</p> |
| (b) | | <p>Measured at fair value through profit or loss: A financial asset not classified as either amortised cost or FVOCI, is classified as FVTPL.</p> |

Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend

(c)

income if any, recognised as 'Other Income' in the Statement of Profit and Loss.

- (v) Equity Instruments and Mutual Fund
- All investments in equity instruments classified under financial assets are initially measured at fair value, the Group may, on initial recognition, irrevocably elect to measure the same either at FVOCI or FVTPL.
- The Group makes such election on an instrument-by-instrument basis. Fair value changes on an equity instrument is recognised as other income in the Statement of Profit and Loss unless the Group has elected to measure such instrument at FVOCI. Fair value changes excluding dividends, on an equity instrument measured at FVOCI are recognized in OCI. Amounts recognised in OCI are not subsequently reclassified to the Statement of Profit and Loss. Dividend income on the investments in equity instruments are recognised as 'other income' in the Statement of Profit and Loss.
- (v) Derecognition
- The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset.
- (vi) Impairment of Financial Asset
- Expected credit losses are recognized for all financial assets subsequent to initial recognition other than financials assets in FVTPL category. For financial assets other than trade receivables, as per Ind AS 109, the Group recognises 12 month expected credit losses for all originated or acquired financial assets if at the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. The expected credit losses are measured as lifetime expected credit losses if the credit risk on financial asset increases significantly since its initial recognition. The Group's trade receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e. expected cash shortfall.

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| 9 | Financial Liabilities : | The impairment losses and reversals are recognised in Statement of Profit and Loss. |
| | (i) | <p>Initial recognition and measurement</p> <p>Financial liabilities are recognised when the Group becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss. In case of trade payables, they are initially recognised at fair value and subsequently, these liabilities are held at amortised cost, using the effective interest method.</p> |
| | (ii) | <p>Subsequent measurement</p> <p>Financial liabilities are subsequently measured at amortised cost using the EIR method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.</p> |
| | (iii) | <p>Financial guarantee contracts</p> <p>Financial guarantee contracts issued by the Group are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind-AS 109 and the amount recognised less cumulative amortisation.</p> |
| | (iv) | <p>Derecognition</p> <p>A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.</p> |
| 10 | <p>Offsetting of financial instruments</p> <p>Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a</p> | |

- net basis, to realise the assets and settle the liabilities simultaneously.
- 11 Derivative financial instruments
The Parent Company uses derivative financial instruments, such as forward currency contracts to hedge its foreign currency risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value at the end of each reporting period. The accounting for subsequent changes in fair value depends on whether the derivative is designated as a hedging instrument, and if so, the nature of item being hedged and the type of hedge relationship designated.
Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.
- 12 Provisions and Contingent Liabilities
Provisions are recognized when the Group has a present obligation as a result of a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date. The expenses relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement.
If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows specific to the liability. The unwinding of the discount is recognised as finance cost.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

A contingent asset is not recognised but disclosed in the financial statements where an inflow of economic benefit is probable.

Commitments includes the amount of purchase orders (net of advance) issued to parties for acquisition of assets. Provisions, contingent assets, contingent

liabilities and commitments are reviewed at each balance sheet date.

13

Revenue Recognition

Sales are recognised when goods are supplied and significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of contract and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods. Sales are net of returns, trade discounts, rebates and excluding taxes or duty.

a. Revenue from service activities/ Logistics contracts (cargo handling contracts and transport contracts) are recognized as and when services are rendered.

Sales tax/ value added tax (VAT)/Goods & Service Tax (GST) is not received by the Group on its own account. Rather, it is tax collected on value added to the commodity by the seller on behalf of the government. Accordingly, it is excluded from revenue.

b. Insurance Claims are accounted when the ultimate outcome of the same is certain and amount ascertained. Till the time of uncertainty about outcome and amount of claim, their recognition is postponed.

c. Dividend income is recognised when the right to receive the payment is established.

d. For all financial instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR), which is the rate that discounts the estimated future cash payments or receipts through the expected life of the financial instruments or a shorter period, where appropriate, to the net carrying amount of the financial assets. Interest income is included in other income in the Statement of Profit and Loss.

e. Income on assets given on operating lease is recognised on a straight line basis over the lease term in the Statement of Profit and Loss.

f. Benefits available against exports are estimated at net realizable value and accounted for in the year of exports.

14

Employee Benefits

- (i) Short Term Benefits
All employee benefits including leave encashment (short term compensated absences) and bonus/ex-gratia (incentives) payable wholly within twelve months of rendering the service are classified as short term employee benefits and are charged to the Statement of Profit and Loss of the year.
- (ii) Post Employment Benefits
- (a) Defined Contribution Plans
Retirement/Employee benefits in the form of Provident Fund, Employees State Insurance and labour welfare fund are considered as defined contribution plan and contributions to the respective funds administered by the Government are charged to the Statement of profit and loss of the year when the contribution to the respective funds are due.
- (b) Defined Benefit Plans
Retirement benefits in the form of gratuity is considered as defined benefit obligation and in case of Parent company, is provided for on the basis of an actuarial valuation on projected unit credit method made as at the date of the Balance Sheet and in case of a Subsidiary company, is provided at current salary rates. Gratuity liability is non-funded.

Re-measurement of the net defined benefit liability, which comprise actuarial gains and losses are recognized immediately in Other Comprehensive Income (OCI). Net interest expense (income) on the net defined liability (assets) is computed by applying the discount rate, used to measure the net defined liability (asset). Net interest expense and other expenses related to defined benefit plans are recognized in Statement of Profit and Loss.
- (c) Other Long-Term Employee Benefits
As per the present policy of the Group, there are no other long term benefits to which its employees are entitled.
- (d) Terminal Benefits
All terminal benefits are recognized as an expense in the period in which they are incurred

15

Lease :

The determination of whether an arrangement is, or contains, a lease is based on the substance of the arrangement at the inception date, whether fulfilment of the arrangement is dependent

on the use of a specific asset(s)
or the arrangement conveys a

right to use the asset, even if that right is not explicitly specified in an arrangement.

a) As a Lessee

i) Finance lease: Agreements are classified as finance leases, if substantially all the risks and rewards incidental to ownership of the leased asset is transferred to the lessee. Assets held under finance leases are initially recognised as assets of the Group at their fair value at the inception of the lease or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as finance lease obligation. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the Statement of Profit and Loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

ii) Operating lease: Leases, where the lessor effectively retains substantially all the rights and benefits of ownership of the leased assets, are classified as operating leases. Lease payments under operating leases are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases and is included in revenue in the Statement of Profit or Loss due to its operating nature.

b) As a Lessor

Operating lease: Rental income from operating leases is generally recognised on a straight-line basis over the period of the lease unless the rentals are structured to increase in line with expected general inflation to compensate for the Group's expected inflationary cost increases and is included in revenue in the Statement of Profit and Loss due to its operating nature.

16

Research and Development Expenditure

(i) Revenue expenditure on Research & Development is charged to the Statement of Profit and Loss of the year in which it is incurred.

However, expenditure incurred at development phase, where it is reasonably certain that outcome of research will be commercially exploited to yield economic

benefits to the Group is considered as intangible assets and accounted in the manner specified in Clause 3 (ii) above.
(ii) Capital expenditure incurred during the year on Research &

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| 17 | <p>Development is included under additions to property, plant and equipment.</p> <p>Segment Reporting</p> <p>The Chief Operational Decision Maker monitors the operating results of its business Segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss and is measured consistently with profit or loss in the financial statements.</p> <p>The Accounting Policies adopted for segment reporting are in line with the Accounting Policies of the Group. Segment assets include all operating assets used by the business segments and consist principally of fixed assets, trade receivables and inventories. Segment liabilities include the operating liabilities that result from the operating activities of the business.</p> <p>Segment assets and liabilities that cannot be allocated between the segments are shown as part of unallocated corporate assets and liabilities respectively.</p> <p>Income / Expenses relating to the enterprise as a whole and not allocable on a reasonable basis to business segments are reflected as unallocated corporate income / expenses.</p> | |
| 18 | <p>Borrowing Costs</p> <p>Borrowing costs are interest and other costs that the Group incurs in connection with the borrowing of funds and is measured with reference to the effective interest rate applicable to the respective borrowing. Borrowing costs that are directly attributable to the acquisition of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalised as part of the cost of that asset till the date it is put to use. Other borrowing costs are recognised as an expense in the period in which they are incurred.</p> <p>Borrowing costs also include exchange differences to the extent that are regarded as an adjustment to borrowing costs.</p> | |
| 19 | <p>Foreign Exchange Transactions</p> <p>(i)</p> | <p>The financial statements of the Group are presented in Indian Rupee (INR), which is Group's functional and presentation currency.</p> <p>Foreign currency transactions are translated into the functional currency using exchange rate prevailing on the date of transaction. Monetary</p> |

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| | (ii) | <p>assets and liabilities are translated at rate of exchange prevailing at the reporting date. The difference arising on settlement or translation on account of fluctuation in the rate of exchange is dealt within the Statement of Profit and Loss.</p> <p>Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the Statement of Profit and Loss, as finance costs. All other foreign exchange gains and losses are presented in the Statement of Profit and Loss on a net basis within other gains / (losses).</p> <p>Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.</p> |
| | (iii) | |
| | (iv) | |
| 20 | Taxes on Income | |
| | Income tax expense comprises current and deferred tax and is recognized in the Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity or in OCI. | |
| | (i) | <p>Current Tax</p> <p>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. It is measured using tax rates enacted or substantively enacted at the reporting date.</p> |
| | (ii) | <p>Deferred Tax</p> <p>Deferred tax is recognized in respect of temporary differences arising between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.</p> <p>Deferred tax assets are recognized for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of future taxable profits improves.</p> |

Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at 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 when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Group has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

22

Earnings Per Share

Basic Earnings per share is calculated by dividing the net profit / (loss) for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the period attributable to the equity shareholders and the weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

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

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|---|
| Disclosure of corporate information notes and other explanatory information [TextBlock] | Textual information (5) [See below] | |
| Statement of Ind AS compliance [TextBlock] | Textual information (6) [See below] | Textual information (7) [See below] |
| Whether there is any departure from Ind AS | No | No |
| Whether there are reclassifications to comparative amounts | No | No |
| Description of reason why reclassification of comparative amounts is impracticable | - | - |
| Description of nature of necessary adjustments to provide comparative information | - | - |
| Disclosure of significant accounting policies [TextBlock] | Textual information (8) [See below] | Textual information (9) [See below] |

Textual information (5)

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

Note 1 General Information

(i)

(a) Reference in these notes to the Parent Company means Gandhar Oil Refinery (India) Limited, reference to Subsidiary Companies means three subsidiaries of Gandhar Oil Refinery (India) Limited, i.e. Domestic subsidiary company namely Gandhar Shipping & Logistics Private Limited and two foreign subsidiary companies namely Gandhar Global Singapore Pte. Ltd. and Gandhar oil and Energy- DMCC, reference to Joint ventures means - Texol Lubritech FZC and reference to Group means the Parent Company, the Subsidiary Companies and Joint ventures.

(b) The Parent company was incorporated on October 7, 1992 under Companies Act, 1956 as a private limited company. It was subsequently converted into a public limited company on August 22, 2005. It is domiciled in India having registered office at 18th floor, DLH park, Goregaon (West), Mumbai -400062, Maharashtra, India.

It is principally engaged in three segments namely, manufacturing and trading of petroleum products / specialty oils, trading of non-coking coal and providing consignment / del-credere agency services for sale of polymers to local markets. It has its manufacturing facilities located at MIDC Talaja, Maharashtra and Silvassa (U.T.) along with branch offices and various depots across the country.

The Foreign Company -Texol Lubritech FZC, a company incorporated in Sharjah, UAE as a joint venture between holding company – Gandhar Oil Refinery (India) Limited and ESPE Petrochemicals FZE Pursuant to the joint venture agreement dated June 22, 2017. The Texol Lubritech FZC is expected to manufacture speciality oils and lubricants including liquid paraffin, industrial oil and greases, transformer oils, petroleum jelly, automotive lubricants, rubber processing oils and other petrochemical products.

Authorisation of financial statements

The consolidated financial statements were approved for issue in accordance with a resolution of the Board of Directors passed on June 28, 2019.

(ii) Basis of Preparation

This note provide a list of the significant accounting policies adopted in the preparation and presentation of these consolidated financial statements.

Compliance with Ind AS:

The consolidated financial statements have been prepared to comply, in all material aspects, with the Indian Accounting Standards (Ind AS) notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the relevant amendment Rules issued thereafter.

The accounting policies are applied consistently to all the periods presented in the financial statements.

Classification of assets and liabilities:

All assets and liabilities have been classified as current or non-current based on the Group's normal operating cycle and other criteria set out in Division II to Schedule III to the Companies Act, 2013.

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

For the above purposes, the Group has determined the operating cycle as twelve months based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

Basis of Measurement

The financial statements have been prepared on accrual and going concern basis under the historical cost convention except:

(a) certain financial instruments (including derivative instruments) and

(b) defined benefit plans

which are measured at fair value at the end of each reporting period, as explained in the accounting policies below

Functional and presentation currency

The financial statements are presented in Indian rupees, which is the Parents functional currency. All amounts have been rounded to the nearest millions as per requirement of Schedule III, unless otherwise stated.

Critical estimates and judgements

Preparations of the financial statements require use of accounting estimates which, by definition, will seldom equal the actual results. This note provides an overview of the areas that involved a higher degree of judgement or complexity, and items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the Financial Statements.

The areas involving critical estimates or judgements are:

i) Estimation of useful life of tangible assets : Note 2(1)

ii) Estimation of defined benefit obligations: Note 35

iii) Fair value measurements: Note 41 (ii)

Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have financial impact on the group and that are believed to be reasonable under the circumstances.

Measurement of fair Values

The Group measures certain financial assets and financial liabilities including derivatives and defined benefit plans at fair value.

The Group has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either

- a) in the principal market for the asset or liability or
- b) in the absence of a principal market, in the most advantageous market for the asset or liability.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Basis of Consolidation

Subsidiaries

Subsidiaries are all entities (including special purpose entities) that are controlled by the Company. Control exists when the Group is exposed to, or has the ability to affect those returns through power over the entity. In assessing control, potential voting rights are considered only if the rights are substantive. The financial statements of subsidiaries are included in these consolidated financial statements from the date that control commences until the date that control ceases.

The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year. The financial statements of the Company and its subsidiaries have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances, intra-group transactions and the unrealised profits/ losses, unless cost/revenue cannot be recovered.

In case of Foreign Subsidiaries, Translation of financial statements into Indian Rupees is carried as follows:-

- Ø Current assets have been translated in accounts at exchange rate ruling at the year end.
- Ø All liabilities have been translated in accounts at exchange rate ruling at the year end.
- Ø Income and expenses have been translated in accounts at average rate for the period.
- Ø The resultant exchange differences arising on translation are recognised in Other Comprehensive Income.

Goodwill / Capital Reserve on consolidation

The excess of cost to the Parent Company of its investment in subsidiaries over its portion of equity in the subsidiaries at the respective dates on which investment in subsidiaries was made is recognised in the financial statements as goodwill and vice versa is recognised in financial statements as capital reserve. The Parent Company's portion of equity in the subsidiaries is determined on the basis of the value of assets and liabilities as per the financial statements of the subsidiaries as on the date of investment.

Jointly controlled entities (equity accounted investees)

Joint arrangements are those arrangements over which the Group has joint control, established by contractual agreement and requiring unanimous consent for strategic financial and operating decisions. Investments in jointly controlled entities are accounted for using the equity method (equity accounted investees) and are initially recognised at cost. The carrying value of the Group's investment includes goodwill identified on acquisition, net of any accumulated impairment losses. The Group does not consolidate entities where the non-controlling interest ("NCI") holders have certain significant participating rights that provide for effective involvement in significant decisions in the ordinary course of business of such entities. Investments in such entities are accounted by the equity method of accounting. When the Group's share of losses exceeds its interest in an equity accounted investee, the carrying amount of that interest (including any long-term investments) is reduced to zero and the recognition of further losses is discontinued except to the extent that the Group has an obligation or has made payments on behalf of the investee. If the extent that the Group has an obligation or has made payments on behalf of the investee. If the joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the

joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit or loss.

Enterprises Consolidated as Subsidiary in accordance with Ind AS 110 – Consolidated Financial Statements.

| Name of Subsidiary | Date of Incorporation | Proportion of Ownership Interest | Nature of Business |
|--|-----------------------|----------------------------------|---|
| Gandhar Shipping and Logistics Private Limited | May 13, 2010 | 100% | Logistics Services |
| Gandhar Global Singapore Pte Limited | Jan 09, 2012 | 100% | Trading industrial oil, lubricants and coal |
| Gandhar Oil and Energy – DMCC | Dec 11, 2014 | 100% | Trading in Refined oil products, Crude oil, Industrial & liquefied Natural gas, Petrochemicals, Coal and firewood |

Enterprises Consolidated as Joint Venture in accordance with Ind AS 111 – Joint Arrangements

| Name of Joint venture | Date of Incorporation | Proportion of Ownership Interest | Nature of Business |
|-----------------------|-----------------------|----------------------------------|--|
| Texol Lubritech FZC | June 22, 2017 | 50% | Manufacture speciality oils and lubricants |

Textual information (6)

Statement of Ind AS compliance [Text Block]

Compliance with Ind AS:

The consolidated financial statements have been prepared to comply, in all material aspects, with the Indian Accounting Standards (Ind AS) notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the relevant amendment Rules issued thereafter.

The accounting policies are applied consistently to all the periods presented in the financial statements

Textual information (7)

Statement of Ind AS compliance [Text Block]

The Group has adopted Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs with effect from April 1, 2016, with a transition date of April 1, 2016. These financial statements for the year ended March 31, 2018 are the first financial statements the Group has prepared under Ind AS. For all periods upto and including the year ended March 31, 2017, the Group prepared its financial statements in accordance with the accounting standards notified under the Section 133 of the Companies Act 2013, read together with the relevant Rules thereunder (Previous GAAP).

The adoption of Ind AS has been carried out in accordance with Ind AS 101, First-time Adoption of Indian Accounting Standards. Ind AS 101 requires that all Ind AS standards and interpretations that are issued and effective for the first Ind AS financial statements be applied retrospectively and consistently for all financial years presented. Accordingly, the Group has prepared financial statements which comply with Ind AS for year ended March 31, 2018, together with the comparative information as at and for the year ended March 31, 2017 and the opening Ind AS Balance Sheet as at April 1, 2016, the date of transition to Ind AS.

In preparing these Ind AS financial statements, the Group has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and Previous GAAP and have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the Group in restating its financial statements prepared under previous GAAP, including the Balance Sheet as at April 1, 2016 and the financial statements as at and for the year ended March 31, 2017.

Textual information (8)

Disclosure of significant accounting policies [Text Block]

Note 2 : Significant Accounting Policies

1. Property , Plant and Equipment

(i) Recognition and Measurement :

Property, Plant and Equipment (PPE) are measured at Original cost and are net of tax / duty credit availed less accumulated depreciation and accumulated impairment losses, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Advances paid towards the acquisition of PPE outstanding at each reporting date are classified as capital advances under Other Non-Current Assets and Property, Plant and Equipment which are not ready for intended use as on the date of Balance Sheet are disclosed as “Capital work-in-progress”.

Capital expenditure on tangible assets for Research and Development is classified under Property, Plant and Equipment and is depreciated on the same basis as other Property, Plant and Equipment.

Property, Plant and Equipment are eliminated from financial statement on disposal and any gains or losses arising from disposal are recognised in the statement of Profit and Loss in the year of occurrence.

Lease arrangements for land are identified as finance lease, in case such arrangements result in transfer of the related risks and rewards to the group.

(ii) Subsequent expenditure :

Subsequent costs are included in the asset’s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.

When Significant parts of Property, Plant and Equipment's are required to be replaced, the group derecognises the replaced part and recognises the new part with its own associated useful life and it is depreciated accordingly.

(iii) Depreciation :

Depreciation on property, plant and equipment other than Improvements to Leasehold/Licensed Premises have been provided on straight-line method and computed with reference to the useful life of respective assets specified and in the manner prescribed in Schedule II of the Companies Act, 2013.

In case of additions/deductions to/from the fixed assets made during the year, depreciation has been provided on pro-rata basis.

Leasehold land is amortized over primary lease period.

Improvements to Leasehold/Licensed Premises are depreciated on a straight-line method over the Primary Lease Period or over a period of 5 years whichever is less starting from the date when the Leasehold/Licensed Premises are put to use.

Useful life considered for calculation of depreciation (Specified in Schedule II) for various assets class are as follows:

| Asset Class | Useful Life |
|-----------------------------|-------------|
| Factory Building | 30 years |
| Non-Factory Building | 60 years |
| Plant & Equipments | 15 years |
| Furniture & Fixtures | 10 years |
| Vehicles | 8 years |
| Air Conditioners | 10 years |
| Laboratory equipments | 10 years |
| Office Equipments | 5 years |
| Computers | 3 years |
| Electrical Fittings | 10 years |
| Improvement in Leased Asset | 5 years |

The residual value is not more than 5% of the original cost of the asset. Depreciation on additions / deletions is calculated pro-rata from month of such additions / deletion as case the may be. Gains and losses on disposals are determined by comparing proceeds with caring amount. These are included in Statement of profit and loss.

2. Investment Property

(i) Recognition and Measurement :

Investment Property comprise of Freehold Land and Buildings.

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are

stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the Statement of Profit and Loss in the period of derecognition.

(ii) Depreciation

Depreciation on Investment Property is provided, under the Straight Line Method, pro rata to the period of use, based on useful lives specified in Schedule II to the Companies Act, 2013.

Useful life considered for calculation of depreciation (Specified in Schedule II) for various assets class are as follows:

| Asset Class | Useful life |
|----------------------|-------------|
| Non-Factory Building | 30 ears |

3. Intangible Assets

(i) Recognition and measurement

Intangible assets are recognised when it is probable that future economic benefits that are attributable to concerned assets will flow to the Group and the cost of the assets can be measured reliably.

Gain or loss arising from derecognition of an intangible asset is recognised in the Statement of Profit and Loss.

(ii) Technical know-how developed by the Group-

Expenditure incurred on know-how developed by the Group, post research stage, is recognized as an intangible asset, if and only if the future economic benefits attributable are probable to flow to the Group and the costs can be measured reliably.

(iii) Amortisation

Software's are stated at cost of acquisition and are amortized on straight line basis over a period of 5 years irrespective of the date of acquisition.

The cost of technical know-how developed is amortized equally over its estimated life i.e. generally three years.

4. Impairment of non-financial assets

The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists.

If the carrying amount of the assets exceed the estimated recoverable amount, impairment is recognized for such excess amount. The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset.

When there is indication that an impairment loss recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss

5. Inventories

(i) Raw Materials, Traded Goods, Stores & spares, Fuel, Packing and Packaging Materials (Including in Transit) are valued at cost or net realizable value whichever is lower. The cost includes the purchase price, freight inwards and other expenditure directly attributable to the acquisition and is net of trade discounts and rebates as well as Tax benefit available, if any.

(ii) Finished goods (including in Transit) are valued at cost or net realizable value whichever is lower. Cost includes appropriate allocation of overheads based on normal operating capacity

(iii) Cost is arrived at on First-in-First-out basis in case of Traded goods and on moving Weighted average basis in case of other items of inventories.

6. Cash & Cash Equivalents

Cash and cash equivalents includes cash on hand , balances with banks in current accounts and cheques/drafts on hand.

7. Assets held for Sale

Non-current assets or disposal groups comprising of assets and liabilities are classified as 'held for sale' when all of the following criteria's are met:

(i) decision has been made to sell;

(ii) the assets are available for immediate sale in its present condition;

(iii) the assets are being actively marketed and

(iv) sale has been agreed or is expected to be concluded within 12 months of the Balance Sheet date.

Subsequently, such non-current assets and disposal groups classified as held for sale are measured at the lower of its carrying value and fair value less costs to sell. Non-current assets held for sale are not depreciated or amortised.

8. Financial Assets :

(i) Initial recognition and measurement

Financial assets are recognised when the Group becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognised at fair value, in case of Financial assets which are recognised at fair value through profit and loss (FVTPL), its transaction cost is recognised in the statement of profit and loss. In other cases, the transaction cost is attributed to the acquisition value of the financial asset.

(ii) Subsequent measurement

Financial assets are subsequently classified and measured at

(i) Amortised Cost

(ii) fair Value through profit & Loss (FVTPL)

(iii) fair Value through other comprehensive income (FVOCI)

Financial assets are not reclassified subsequent to their recognition, except if and in the period the Group changes its business model for managing financial assets.

(iii) Trade Receivables and Loans

Trade receivables are initially recognised at fair value. Subsequently, these assets are held at amortised cost, using the effective interest rate (EIR) method net of any expected credit losses. The EIR is the rate that discounts estimated future cash income through the expected life of financial instrument.

(iv) Debt instruments

Debt instruments are initially measured at amortised cost, fair value through other comprehensive income ('FVOCI') or fair value through profit or loss ('FVTPL') till derecognition on the basis of

- (i) the Group's business model for managing the financial assets and
- (ii) the contractual cash flow characteristics of the financial asset.

(a) Measured at amortised cost: Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortised cost using the effective interest rate ('EIR') method less impairment, if any. The amortisation of EIR and loss arising from impairment, if any is recognised in the Statement of Profit and Loss.

(b) Measured at fair value through other comprehensive income: Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI). Interest income measured using the EIR method and impairment losses, if any are recognised in the Statement of Profit and Loss. On derecognition, cumulative gain or loss previously recognised in OCI is reclassified from the equity to 'Other Income' in the Statement of Profit and Loss.

(c) Measured at fair value through profit or loss: A financial asset not classified as either amortised cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognised as 'Other Income' in the Statement of Profit and Loss.

(v) Equity Instruments and Mutual Fund

All investments in equity instruments classified under financial assets are initially measured at fair value, the Group may, on initial recognition, irrevocably elect to measure the same either at FVOCI or FVTPL.

The Group makes such election on an instrument-by-instrument basis. Fair value changes on an equity instrument is recognised as other income in the Statement of Profit and Loss unless the Group has elected to measure such instrument at FVOCI. Fair value changes excluding dividends, on an equity instrument measured at FVOCI are recognized in OCI. Amounts recognised in OCI are not subsequently reclassified to the Statement of Profit and Loss. Dividend income on the investments in equity instruments are recognised as 'other income' in the Statement of Profit and Loss.

(v) Derecognition

The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset.

(vi) Impairment of Financial Asset

Expected credit losses are recognized for all financial assets subsequent to initial recognition other than financials assets in FVTPL category. For financial assets other than trade receivables, as per Ind AS 109, the Group recognises 12 month expected credit losses for all originated or acquired financial assets if at the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. The expected credit losses are measured as lifetime expected credit losses if the credit risk on financial asset increases significantly since its initial recognition. The Group's trade receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e. expected cash shortfall.

The impairment losses and reversals are recognised in Statement of Profit and Loss.

9. Financial Liabilities :**i. Initial recognition and measurement**

Financial liabilities are recognised when the Group becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss. In case of trade payables, they are initially recognised at fair value and subsequently, these liabilities are held at amortised cost, using the effective interest method.

ii. Subsequent measurement

Financial liabilities are subsequently measured at amortised cost using the EIR method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.

iii. Financial guarantee contracts

Financial guarantee contracts issued by the Group are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind-AS 109 and the amount recognised less cumulative amortisation.

iv. Derecognition

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

10. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

11. Derivative financial instruments

The Parent Company uses derivative financial instruments, such as forward currency contracts to hedge its foreign currency risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value at the end of each reporting period. The accounting for subsequent changes in fair value depends on whether the derivative is designated as a hedging instrument, and if so, the nature of item being hedged and the type of hedge relationship designated.

Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

12. Provisions and Contingent Liabilities

Provisions are recognized when the Group has a present obligation as a result of a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date. The expenses relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows specific to the liability. The unwinding of the discount is recognised as finance cost.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation

that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

A contingent asset is not recognised but disclosed in the financial statements where an inflow of economic benefit is probable.

Commitments includes the amount of purchase orders (net of advance) issued to parties for acquisition of assets. Provisions, contingent assets, contingent liabilities and commitments are reviewed at each balance sheet date.

13. Revenue Recognition

Effective April 1 2018, the group adopted Ind AS 115 "Revenue from Contracts with Customers." The effect on adoption of IND AS 115 is insignificant.

a. Revenue is recognised when control of goods is transferred to a customer in accordance with the terms of the contract. The control of the goods is transferred upon delivery to the customers either at factory gate of the Group or Specific location of the customer or when goods are handed over to freight carrier, as per the terms of the contract. A receivable is recognised by the Group when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment is due.

Revenue from service activities/ Logistics contracts (cargo handling contracts and transport contracts) are recognized upon completion of services.

Revenue is measured based on the consideration to which the Group expects to be entitled as per contract with a customer. The consideration is determined based on the price specified in the contract, net of estimated variable consideration. Accumulated experience is used to estimate and provide for the variable consideration, using the expected value method, and revenue is recognised to the extent that it is highly probable that a significant reversal will not occur. Revenue excludes any taxes or duties collected on behalf of the government which are levied on sales such as goods and services tax.

b. Insurance Claims are accounted when the ultimate outcome of the same is certain and amount ascertained. Till the time of uncertainty about outcome and amount of claim, their recognition is postponed.

c. Dividends are recognised in the statement of Profit and Loss only when the right to receive payment is established. It is probable that economic benefit associated with the Dividend will flow to the group and the amount of Dividend can be measured reliably.

d. For all financial instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR), which is the rate that discounts the estimated future cash payments or receipts through the expected life of the financial instruments or a shorter period, where appropriate, to the net carrying amount of the financial assets. Interest income is included in other income in the Statement of Profit and Loss.

e. Income on assets given on operating lease is recognised on a straight line basis over the lease term in the Statement of Profit and Loss.

f. Eligible export incentives are recognised in the year in which the conditions precedent are met and there is no significant uncertainty about the collectability.

14. Employee Benefits

(i) Short Term Benefits

All employee benefits including leave encashment (short term compensated absences) and bonus/ex-gratia (incentives) payable wholly within twelve months of rendering the service are classified as short term employee benefits and are charged to the Statement of Profit and Loss of the year.

(ii) Post Employment Benefits

(a) Defined Contribution Plans

Retirement/Employee benefits in the form of Provident Fund, Employees State Insurance and labour welfare fund are considered as defined contribution plan and contributions to the respective funds administered by the Government are charged to the Statement of profit and loss of the year when the contribution to the respective funds are due.

(b) Defined Benefit Plans

Retirement benefits in the form of gratuity is considered as defined benefit obligation and in case of Parent company, is provided for on the basis of an actuarial valuation on projected unit credit method made as at the date of the Balance Sheet and in case of a Subsidiary company, is provided at current salary rates. Gratuity liability is non-funded.

Re-measurement of the net defined benefit liability, which comprise actuarial gains and losses are recognized immediately in Other Comprehensive Income (OCI). Net interest expense (income) on the net defined liability (assets) is computed by applying the discount rate, used to measure the net defined liability (asset). Net interest expense and other expenses related to defined benefit plans are recognized in Statement of Profit and Loss.

(c) Other Long-Term Employee Benefits

As per the present policy of the Group, there are no other long term benefits to which its employees are entitled.

(d) Terminal Benefits

All terminal benefits are recognized as an expense in the period in which they are incurred

15. Lease :

The determination of whether an arrangement is, or contains, a lease is based on the substance of the arrangement at the inception date, whether fulfilment of the arrangement is dependent on the use of a specific asset(s) or the arrangement conveys a right to use the asset, even if that right is not explicitly specified in an arrangement.

a) As a Lessee

i) Finance lease: Agreements are classified as finance leases, if substantially all the risks and rewards incidental to ownership of the leased asset is transferred to the lessee. Assets held under finance leases are initially recognised as assets of the Group at their fair value at the inception of the lease or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as finance lease obligation. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the Statement of Profit and Loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

ii) Operating lease: Leases, where the lessor effectively retains substantially all the rights and benefits of ownership of the leased assets, are classified as operating leases. Lease payments under operating leases are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases and is included in revenue in the Statement of Profit or Loss due to its operating nature.

b) As a Lessor

Operating lease: Rental income from operating leases is generally recognised on a straight-line basis over the period of the lease unless the

rentals are structured to increase in line with expected general inflation to compensate for the Group's expected inflationary cost increases and is included in revenue in the Statement of Profit and Loss due to its operating nature.

16. Research and Development Expenditure

(i) Revenue expenditure on Research & Development is charged to the Statement of Profit and Loss of the year in which it is incurred. However, expenditure incurred at development phase, where it is reasonably certain that outcome of research will be commercially exploited to yield economic benefits to the Group is considered as intangible assets and accounted in the manner specified in Clause 3 (ii) above.

(ii) Capital expenditure incurred during the year on Research & Development is included under additions to property, plant and equipment.

17. Exceptional Items

When items of income and expense within statement of profit and loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such material items are disclosed separately as exceptional items.

18. Segment Reporting

The Chief Operational Decision Maker monitors the operating results of its business Segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss and is measured consistently with profit or loss in the financial statements.

The Accounting Policies adopted for segment reporting are in line with the Accounting Policies of the Group. Segment assets include all operating assets used by the business segments and consist principally of fixed assets, trade receivables and inventories. Segment liabilities include the operating liabilities that result from the operating activities of the business.

Segment assets and liabilities that cannot be allocated between the segments are shown as part of unallocated corporate assets and liabilities respectively. Income / Expenses relating to the enterprise as a whole and not allocable on a reasonable basis to business segments are reflected as unallocated corporate income / expenses.

19. Borrowing Cost

Borrowing costs are interest and other costs that the Group incurs in connection with the borrowing of funds and is measured with reference to the effective interest rate applicable to the respective borrowing. Borrowing costs that are directly attributable to the acquisition of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalised as part of the cost of that asset till the date it is put to use. Other borrowing costs are recognised as an expense in the period in which they are incurred. Borrowing costs also include exchange differences to the extent that are regarded as an adjustment to borrowing costs.

20. Foreign Exchange Transactions

i) The financial statements of the Group are presented in Indian Rupee (INR), which is Group's functional and presentation currency.

ii) Foreign currency transactions are translated into the functional currency using exchange rate prevailing on the date of transaction. Monetary assets and liabilities are translated at rate of exchange prevailing at the reporting date. The difference arising on settlement or translation on account of fluctuation in the rate of exchange is dealt within the Statement of Profit and Loss.

iii) Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the Statement of Profit and Loss, as finance costs. All other foreign exchange gains and losses are presented in the Statement of Profit and Loss on a net basis within other gains / (losses).

iv) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

21. Taxes on Income

Income tax expense comprises current and deferred tax and is recognized in the Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity or in OCI.

(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. It is measured using tax rates enacted or substantively enacted at the reporting date.

(ii) Deferred tax assets

Deferred tax is recognized in respect of temporary differences arising between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred tax assets are recognized for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of future taxable profits improves.

Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at 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 when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are off set where the Group has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

22. Earnings Per Share

Basic Earnings per share is calculated by dividing the net profit / (loss) for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the period attributable to the equity shareholders and the weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

23. Recent accounting pronouncements

Ind AS 116 :

On 30th March 2019, the Ministry of Corporate Affairs (MCA) has notified Ind AS 116 Leases, under Companies (Indian Accounting Standards) Amendment Rules, 2019 which is applicable with effect from 1st April, 2019.

Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. Ind AS 116 introduces a single lease accounting model for lessee and requires the lessee to recognize right of use

assets and lease liabilities for all leases with a term of more than twelve months, unless the underlying asset is low value in nature. Currently, operating lease expenses are charged to the statement of profit and loss. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

As per Ind AS 116, the lessee needs to recognise depreciation on rights of use assets and finance costs on lease liabilities in the statement of profit and loss. The lease payments made by the lessee under the lease arrangement will be adjusted against the lease liabilities.

The Group is currently evaluating the impact on account of implementation of Ind AS 116 which might have significant impact on key profit & loss and balance sheet ratio i.e. Earnings before interest, tax, depreciation and amortisation (EBITDA), Asset coverage, debt equity, interest coverage, etc.

Textual information (9)

Disclosure of significant accounting policies [Text Block]

Note 1 :
General
Information
:

- (i) Reference in these notes to the Parent Company means Gandhar Oil Refinery (India) Limited, reference to Subsidiary Companies means three subsidiaries of Gandhar Oil Refinery (India) Limited, i.e. Domestic subsidiary company namely Gandhar Shipping & Logistics Private Limited and two foreign subsidiary companies namely Gandhar Global Singapore Pte. Ltd. and Gandhar oil and Energy- DMCC, reference to Joint ventures means - Texol Lubritech FZC and reference to Group means the Parent Company, the Subsidiary Companies and Joint ventures.
- (a)
- (b) **Corporate Information**
The Parent company was incorporated on October 7,1992 under Companies Act, 1956 as a private limited company . It was subsequently converted into a public limited company on August 22,2005. It is domiciled in India having registered office at 18th floor, DLH park, Goregaon (West), Mumbai -400062, Maharashtra, India.
It is principally engaged in three segments namely, manufacturing and trading of petroleum products / specialty oils, trading of non-coking coal and providing consignment / del-credere agency services for sale of polymers to local markets. It has its manufacturing facilities located at MIDC Taloja, Maharashtra and Silvassa (U.T.) along with branch offices and various depots across the country.
The Domestic subsidiary Company Gandhar Shipping and Logistics Private Limited is a private limited company and is engaged in providing logistics services. It has become wholly owned subsidiary of the parent company w.e.f. April 01, 2014
The Foreign subsidiary Company Gandhar Global Singapore Pte Limited is a private company limited by shares incorporated and domiciled in Singapore and is wholly owned by the Parent. The principal activities are those of carrying on business in trading industrial oil, lubricants and coal.
The Foreign Subsidiary Company Gandhar Oil & Energy DMCC is incorporated at Dubai on December 11, 2014 with the object of trading in Refined oil products, Crude oil, Industrial & liquefied Natural gas, Petrochemicals, Coal and firewood.
The Foreign Company -Texol Lubritech FZC, a company incorporated in Sharjah, UAE as a joint venture between holding company – Gandhar Oil Refinery (India) Limited and ESPE Petrochemicals FZE Pursuant to the joint venture agreement dated June 22, 2017. The Texol Lubritech FZC is expected to manufacture speciality oils and lubricants including liquid

paraffin, industrial oil and greases, transformer oils, petroleum jelly, automotive lubricants, rubber processing oils and other petrochemical products.

Authorisation of financial statements

(ii) Basis of Preparation

This note provide a list of the significant accounting policies adopted in the preparation and presentation of these consolidated financial statements.

Compliance with Ind AS:

The consolidated financial statements have been prepared to comply, in all material aspects, with the Indian Accounting Standards (Ind AS) notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.

These financial statements are the first financial statements of the Group under Ind AS. The date of transition to Ind AS is April 1, 2016. Refer note 45 for an explanation of how the transition from previous Generally Accepted Accounting Principles (Previous GAAP) to Ind AS has affected the Group's financial position, financial performance and cash flows.

Classification of assets and liabilities:

Historical cost convention:

The financial statements have been prepared on accrual and going concern basis under the historical cost convention except:

(a)

certain financial instruments (including derivative instruments) and

(b)

defined benefit plans

which are measured at fair value at the end of each reporting period, as explained in the accounting policies below

Functional and presentation currency

The financial statements are presented in Indian rupees, which is the Parents functional currency. All amounts have been rounded to the nearest millions, unless otherwise indicated.

Use of estimates and judgments

The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the Group and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Group believes to be reasonable under the existing circumstances. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

Measurement of fair Values

The Group measures certain financial assets and financial liabilities including derivatives and defined benefit plans at fair value.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either

- a) in the principal market for the asset or liability or
- b) in the absence of a principal market, in the most advantageous market for the asset or liability.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Basis of Consolidation

Subsidiaries

Subsidiaries are all entities (including special purpose entities) that are controlled by the Company. Control exists when the Group is exposed to, or has the ability to affect those returns through power over the entity. In assessing control, potential voting rights are considered only if the rights are substantive. The financial statements of subsidiaries are included in these consolidated financial statements from the date that control commences until the date that control ceases.

The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year. The financial statements of the Company and its subsidiaries have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses,

after eliminating intra-group balances, intra-group transactions and the unrealised profits/ losses, unless cost/revenue cannot be recovered.

In case of Foreign Subsidiaries, Translation of financial statements into Indian Rupees is carried as follows:-

- Ø Current assets have been translated in accounts at exchange rate ruling at the year end.
- Ø All liabilities have been translated in accounts at exchange rate ruling at the year end.
- Ø Income and expenses have been translated in accounts at average rate for the period.
- Ø The resultant exchange differences arising on translation are recognised in Other Comprehensive Income.

Goodwill / Capital Reserve on consolidation
The excess of cost to the Parent Company of its investment in subsidiaries over its portion of equity in the subsidiaries at the respective dates on which investment in subsidiaries was made is recognised in the financial statements as goodwill and vice versa is recognised in financial statements as capital reserve. The Parent Company's portion of equity in the subsidiaries is determined on the basis of the value of assets and liabilities as per the financial statements of the subsidiaries as on the date of investment.

Jointly controlled entities (equity accounted investees)

Joint arrangements are those arrangements over which the Group has joint control, established by contractual agreement and requiring unanimous consent for strategic financial and operating decisions. Investments in jointly controlled entities are accounted for using the equity method (equity accounted investees) and are initially recognised at cost. The carrying value of the Group's investment includes goodwill identified on acquisition, net of any accumulated impairment losses. The Group does not consolidate entities where the non-controlling interest ("NCI") holders have certain significant participating rights that provide for effective involvement in significant decisions in the ordinary course of business of such entities. Investments in such entities are accounted by the equity method of accounting. When the Group's share of losses exceeds its interest in an equity accounted investee, the carrying amount of that interest (including any long-term investments) is reduced to zero and the recognition of further losses is discontinued except to the extent that the Group has an obligation or has made payments on behalf of the investee. If the extent that the Group has an obligation or has made payments on behalf of the investee. If the joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the or joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the joint venture and its carrying value, and then

recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit or loss.

Enterprises Consolidated as Subsidiary in accordance with Ind AS 110 – Consolidated Financial Statements.

| Name of Subsidiary | Date of Incorporation | Proportion of Ownership Interest | Nature of Business |
|--|-----------------------|----------------------------------|---|
| Gandhar Shipping and Logistics Private Limited | May 13, 2010 | 100% | Logistics Services |
| Gandhar Global Singapore Pte Limited | Jan 09, 2012 | 100% | Trading industrial oil, lubricants and coal |
| Gandhar Oil and Energy – DMCC | Dec 11, 2014 | 100% | Trading in Refined oil products, Crude oil, Industrial & liquefied Natural gas, Petrochemicals, Coal and firewood |

Enterprises Consolidated as Joint Venture in accordance with Ind AS 28 – Joint Arrangements

| Name of Joint venture | Date of Incorporation | Proportion of Ownership Interest | Nature of Business |
|-----------------------|-----------------------|----------------------------------|--|
| Texol Lubritech FZC | June 22, 2017 | 50% | Manufacture speciality oils and lubricants |

Notes to Consolidated Financial Statements

Note 2 : Significant Accounting Policies

1 Property , Plant and Equipment

(i)

Recognition and Measurement :

Property, Plant and Equipment (PPE) are measured at Original cost and are net of tax / duty credit availed less accumulated depreciation and accumulated impairment losses, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Advances paid towards the acquisition of PPE outstanding at each reporting date are classified as capital advances under Other Non-Current

Assets and Property, Plant and Equipment which are not ready for intended use as on the date of Balance Sheet are disclosed as "Capital work-in-progress".

Capital expenditure on tangible assets for Research and Development is classified under Property, Plant and Equipment and is depreciated on the same basis as other Property, Plant and Equipment.

Property, Plant and Equipment are eliminated from financial statement on disposal and gains or losses arising from disposal are recognised in the statement of Profit and Loss in the year of occurrence.

Lease arrangements for land are identified as finance lease,

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| (ii) | <p>in case such arrangements result in transfer of the related risks and rewards to the group</p> <p>Subsequent expenditure : Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.</p> |
| (iii) | <p>When Significant parts of Property, Plant and Equipment's are required to be replaced, the group derecognises the replaced part and recognises the new part with its own associated useful life and it is depreciated accordingly.</p> <p>Depreciation : Depreciation on property, plant and equipment other than Improvements to Leasehold/Licensed Premises have been provided on straight-line method and computed with reference to the useful life of respective assets specified and in the manner prescribed in Schedule II of the Companies Act, 2013.</p> <p>In case of additions/deductions to/from the fixed assets made during the year, depreciation has been provided on pro-rata basis.</p> <p>Leasehold land is amortized over primary lease period.</p> <p>Improvements to Leasehold/Licensed Premises are depreciated on a straight-line method over the Primary Lease Period or over a period of 5 years whichever is less starting from the date when the Leasehold/Licensed Premises are put to use.</p> |
| (iv) | <p>First time adoption of Ind AS Upon first-time adoption of Ind AS, the group has elected to measure all its Property, Plant and Equipment at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., April 01, 2016.</p> |
| 2 | <p>Investment Property</p> |
| (i) | <p>Recognition and Measurement :</p> |

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| | | <p>Investment Property comprise of Freehold Land and Buildings.</p> <p>Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.</p> <p>Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the Statement of Profit and Loss in the period of derecognition.</p> |
| | (ii) | <p>Depreciation</p> <p>Depreciation on Investment Property is provided, under the Straight Line Method, pro rata to the period of use, based on useful lives specified in Schedule II to the Companies Act, 2013.</p> |
| | (iii) | <p>First time adoption of Ind AS</p> <p>Upon first-time adoption of Ind AS, the Group has elected to measure all its Investment Property at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., April 1, 2016.</p> |
| 3 | Intangible Assets | |
| | (i) | <p>Recognition and measurement</p> <p>Intangible assets are recognised when it is probable that future economic benefits that are attributable to concerned assets will flow to the Group and the cost of the assets can be measured reliably.</p> <p>Gain or loss arising from derecognition of an intangible asset is recognised in the Statement of Profit and Loss.</p> <p>Technical know-how developed by the Group-</p> <p>Expenditure incurred on know-how developed by the Group, post research stage, is recognized as an intangible asset, if and only if the future economic benefits attributable are probable to flow to the Group and the costs can be measured reliably.</p> |
| | (ii) | |
| | (iii) | <p>Depreciation</p> <p>Software's are stated at cost of acquisition and are amortized</p> |

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| | | <p>on straight line basis over a period of 5 years irrespective of the date of acquisition.</p> <p>The cost of technical know-how developed is amortized equally over its estimated life i.e. generally three years.</p> <p>First time adoption of Ind AS</p> <p>Upon first-time adoption of Ind AS, the Group has elected to measure all its Intangible assets at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., April 1, 2016.</p> |
| 4 | <p>Impairment of non-financial assets</p> <p>The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists.</p> <p>If the carrying amount of the assets exceed the estimated recoverable amount, impairment is recognized for such excess amount. The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset.</p> <p>When there is indication that an impairment loss recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss</p> | |
| 5 | <p>Inventories</p> <p>(i)</p> <p>(ii)</p> | <p>Raw Materials, Traded Goods, Stores & spares, Fuel, Packing and Packaging Materials (Including in Transit) are valued at cost or net realizable value whichever is lower. The cost includes the purchase price, freight inwards and other expenditure directly attributable to the acquisition and is net of trade discounts and rebates as well as Tax benefit available, if any.</p> <p>Finished goods (including in Transit) are valued at cost or net realizable value whichever is lower. Cost includes appropriate allocation of overheads based on normal operating capacity.</p> |

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| | (iii) | Cost is arrived at on First-in-First-out basis in case of Traded goods and on moving Weighted average basis in case of other items of inventories. |
| 6 | Cash & Cash Equivalents Cash and cash equivalents includes cash on hand , balances with banks in current accounts and cheques on hand. | |
| 7 | Assets held for Sale Non-current assets or disposal groups comprising of assets and liabilities are classified as 'held for sale' when all of the following criteria's are met: (i) decision has been made to sell; (ii) the assets are available for immediate sale in its present condition; (iii) the assets are being actively marketed and (iv) sale has been agreed or is expected to be concluded within 12 months of the Balance Sheet date. Subsequently, such non-current assets and disposal groups classified as held for sale are measured at the lower of its carrying value and fair value less costs to sell. Non-current assets held for sale are not depreciated or amortised. | |
| 8 | Financial Assets : | |
| | (i) | Initial recognition and measurement Financial assets are recognised when the Group becomes a party to the contractual provisions of the instrument. On initial recognition, a financial asset is recognised at fair value, in case of Financial assets which are recognised at fair value through profit and loss (FVTPL), its transaction cost is recognised in the statement of profit and loss. In other cases, the transaction cost is attributed to the acquisition value of the financial asset. |
| | (ii) | Subsequent measurement Financial assets are subsequently classified and measured at (i) Amortised Cost (ii) fair Value through profit & Loss (FVTPL) (iii) fair Value through other comprehensive income (FVOCI) Financial assets are not reclassified subsequent to their recognition, except if and in the |

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| | <p>period the Group changes its business model for managing financial assets.</p> | |
| (iii) | <p>Trade Receivables and Loans</p> <p>Trade receivables are initially recognised at fair value. Subsequently, these assets are held at amortised cost, using the effective interest rate (EIR) method net of any expected credit losses. The EIR is the rate that discounts estimated future cash income through the expected life of financial instrument.</p> | |
| (iv) | <p>Debt Instruments</p> <p>Debt instruments are initially measured at amortised cost, fair value through other comprehensive income ('FVOCI') or fair value through profit or loss ('FVTPL') till derecognition on the basis of (i) the Group's business model for managing the financial assets and (ii) the contractual cash flow characteristics of the financial asset.</p> | |
| | | <p>Measured at amortised cost: Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortised cost using the effective interest rate ('EIR') method less impairment, if any. The amortisation of EIR and loss arising from impairment, if any is recognised in the Statement of Profit and Loss.</p> |
| (a) | | <p>Measured at fair value through other comprehensive income: Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI). Interest income measured using the EIR method and impairment losses, if any are recognised in the Statement of Profit and Loss. On derecognition, cumulative gain or loss previously recognised in OCI is reclassified from the equity to 'Other Income' in the Statement of Profit and Loss.</p> |
| (b) | | <p>Measured at fair value through profit or loss: A financial asset not classified as either amortised cost or FVOCI, is classified as FVTPL.</p> |

Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend

(c)

income if any, recognised as 'Other Income' in the Statement of Profit and Loss.

- (v) **Equity Instruments and Mutual Fund**
 All investments in equity instruments classified under financial assets are initially measured at fair value, the Group may, on initial recognition, irrevocably elect to measure the same either at FVOCI or FVTPL. The Group makes such election on an instrument-by-instrument basis. Fair value changes on an equity instrument is recognised as other income in the Statement of Profit and Loss unless the Group has elected to measure such instrument at FVOCI. Fair value changes excluding dividends, on an equity instrument measured at FVOCI are recognized in OCI. Amounts recognised in OCI are not subsequently reclassified to the Statement of Profit and Loss. Dividend income on the investments in equity instruments are recognised as 'other income' in the Statement of Profit and Loss.
- (v) **Derecognition**
 The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset.
- (vi) **Impairment of Financial Asset**
 Expected credit losses are recognized for all financial assets subsequent to initial recognition other than financials assets in FVTPL category. For financial assets other than trade receivables, as per Ind AS 109, the Group recognises 12 month expected credit losses for all originated or acquired financial assets if at the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. The expected credit losses are measured as lifetime expected credit losses if the credit risk on financial asset increases significantly since its initial recognition. The Group's trade receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e. expected cash shortfall.

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| 9 | Financial Liabilities : | The impairment losses and reversals are recognised in Statement of Profit and Loss. |
| | (i) | <p>Initial recognition and measurement</p> <p>Financial liabilities are recognised when the Group becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss. In case of trade payables, they are initially recognised at fair value and subsequently, these liabilities are held at amortised cost, using the effective interest method.</p> |
| | (ii) | <p>Subsequent measurement</p> <p>Financial liabilities are subsequently measured at amortised cost using the EIR method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.</p> |
| | (iii) | <p>Financial guarantee contracts</p> <p>Financial guarantee contracts issued by the Group are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind-AS 109 and the amount recognised less cumulative amortisation.</p> |
| | (iv) | <p>Derecognition</p> <p>A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.</p> |
| 10 | <p>Offsetting of financial instruments</p> <p>Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a</p> | |

- net basis, to realise the assets and settle the liabilities simultaneously.
- 11 Derivative financial instruments
The Parent Company uses derivative financial instruments, such as forward currency contracts to hedge its foreign currency risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value at the end of each reporting period. The accounting for subsequent changes in fair value depends on whether the derivative is designated as a hedging instrument, and if so, the nature of item being hedged and the type of hedge relationship designated.
Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.
- 12 Provisions and Contingent Liabilities
Provisions are recognized when the Group has a present obligation as a result of a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date. The expenses relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement.
If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows specific to the liability. The unwinding of the discount is recognised as finance cost.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

A contingent asset is not recognised but disclosed in the financial statements where an inflow of economic benefit is probable.

Commitments includes the amount of purchase orders (net of advance) issued to parties for acquisition of assets. Provisions, contingent assets, contingent

liabilities and commitments are reviewed at each balance sheet date.

13

Revenue Recognition

Sales are recognised when goods are supplied and significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of contract and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods. Sales are net of returns, trade discounts, rebates and excluding taxes or duty.

a. Revenue from service activities/ Logistics contracts (cargo handling contracts and transport contracts) are recognized as and when services are rendered.

Sales tax/ value added tax (VAT)/Goods & Service Tax (GST) is not received by the Group on its own account. Rather, it is tax collected on value added to the commodity by the seller on behalf of the government. Accordingly, it is excluded from revenue.

b. Insurance Claims are accounted when the ultimate outcome of the same is certain and amount ascertained. Till the time of uncertainty about outcome and amount of claim, their recognition is postponed.

c. Dividend income is recognised when the right to receive the payment is established.

d. For all financial instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR), which is the rate that discounts the estimated future cash payments or receipts through the expected life of the financial instruments or a shorter period, where appropriate, to the net carrying amount of the financial assets. Interest income is included in other income in the Statement of Profit and Loss.

e. Income on assets given on operating lease is recognised on a straight line basis over the lease term in the Statement of Profit and Loss.

f. Benefits available against exports are estimated at net realizable value and accounted for in the year of exports.

14

Employee Benefits

- (i) Short Term Benefits
All employee benefits including leave encashment (short term compensated absences) and bonus/ex-gratia (incentives) payable wholly within twelve months of rendering the service are classified as short term employee benefits and are charged to the Statement of Profit and Loss of the year.
- (ii) Post Employment Benefits
- (a) Defined Contribution Plans
Retirement/Employee benefits in the form of Provident Fund, Employees State Insurance and labour welfare fund are considered as defined contribution plan and contributions to the respective funds administered by the Government are charged to the Statement of profit and loss of the year when the contribution to the respective funds are due.
- (b) Defined Benefit Plans
Retirement benefits in the form of gratuity is considered as defined benefit obligation and in case of Parent company, is provided for on the basis of an actuarial valuation on projected unit credit method made as at the date of the Balance Sheet and in case of a Subsidiary company, is provided at current salary rates. Gratuity liability is non-funded.

Re-measurement of the net defined benefit liability, which comprise actuarial gains and losses are recognized immediately in Other Comprehensive Income (OCI). Net interest expense (income) on the net defined liability (assets) is computed by applying the discount rate, used to measure the net defined liability (asset). Net interest expense and other expenses related to defined benefit plans are recognized in Statement of Profit and Loss.
- (c) Other Long-Term Employee Benefits
As per the present policy of the Group, there are no other long term benefits to which its employees are entitled.
- (d) Terminal Benefits
All terminal benefits are recognized as an expense in the period in which they are incurred

15

Lease :

The determination of whether an arrangement is, or contains, a lease is based on the substance of the arrangement at the inception date, whether fulfilment of the arrangement is dependent

on the use of a specific asset(s)
or the arrangement conveys a

right to use the asset, even if that right is not explicitly specified in an arrangement.

a) As a Lessee

i) Finance lease: Agreements are classified as finance leases, if substantially all the risks and rewards incidental to ownership of the leased asset is transferred to the lessee. Assets held under finance leases are initially recognised as assets of the Group at their fair value at the inception of the lease or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as finance lease obligation. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the Statement of Profit and Loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

ii) Operating lease: Leases, where the lessor effectively retains substantially all the rights and benefits of ownership of the leased assets, are classified as operating leases. Lease payments under operating leases are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases and is included in revenue in the Statement of Profit or Loss due to its operating nature.

b) As a Lessor

Operating lease: Rental income from operating leases is generally recognised on a straight-line basis over the period of the lease unless the rentals are structured to increase in line with expected general inflation to compensate for the Group's expected inflationary cost increases and is included in revenue in the Statement of Profit and Loss due to its operating nature.

16

Research and Development Expenditure

(i) Revenue expenditure on Research & Development is charged to the Statement of Profit and Loss of the year in which it is incurred.

However, expenditure incurred at development phase, where it is reasonably certain that outcome of research will be commercially exploited to yield economic

benefits to the Group is considered as intangible assets and accounted in the manner specified in Clause 3 (ii) above.
(ii) Capital expenditure incurred during the year on Research &

| | | |
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| 17 | <p>Development is included under additions to property, plant and equipment.</p> <p>Segment Reporting</p> <p>The Chief Operational Decision Maker monitors the operating results of its business Segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss and is measured consistently with profit or loss in the financial statements.</p> <p>The Accounting Policies adopted for segment reporting are in line with the Accounting Policies of the Group. Segment assets include all operating assets used by the business segments and consist principally of fixed assets, trade receivables and inventories. Segment liabilities include the operating liabilities that result from the operating activities of the business.</p> <p>Segment assets and liabilities that cannot be allocated between the segments are shown as part of unallocated corporate assets and liabilities respectively.</p> <p>Income / Expenses relating to the enterprise as a whole and not allocable on a reasonable basis to business segments are reflected as unallocated corporate income / expenses.</p> | |
| 18 | <p>Borrowing Costs</p> <p>Borrowing costs are interest and other costs that the Group incurs in connection with the borrowing of funds and is measured with reference to the effective interest rate applicable to the respective borrowing. Borrowing costs that are directly attributable to the acquisition of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalised as part of the cost of that asset till the date it is put to use. Other borrowing costs are recognised as an expense in the period in which they are incurred.</p> <p>Borrowing costs also include exchange differences to the extent that are regarded as an adjustment to borrowing costs.</p> | |
| 19 | <p>Foreign Exchange Transactions</p> <p>(i)</p> | <p>The financial statements of the Group are presented in Indian Rupee (INR), which is Group's functional and presentation currency.</p> <p>Foreign currency transactions are translated into the functional currency using exchange rate prevailing on the date of transaction. Monetary</p> |

| | | |
|----|-----------------|--|
| | (ii) | assets and liabilities are translated at rate of exchange prevailing at the reporting date. The difference arising on settlement or translation on account of fluctuation in the rate of exchange is dealt within the Statement of Profit and Loss. |
| | (iii) | Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the Statement of Profit and Loss, as finance costs. All other foreign exchange gains and losses are presented in the Statement of Profit and Loss on a net basis within other gains / (losses). |
| | (iv) | Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. |
| 20 | Taxes on Income | |
| | | Income tax expense comprises current and deferred tax and is recognized in the Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity or in OCI. |
| | (i) | <p>Current Tax</p> <p>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. It is measured using tax rates enacted or substantively enacted at the reporting date.</p> |
| | (ii) | <p>Deferred Tax</p> <p>Deferred tax is recognized in respect of temporary differences arising between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.</p> <p>Deferred tax assets are recognized for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of future taxable profits improves.</p> |

Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at 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 when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Group has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

22

Earnings Per Share

Basic Earnings per share is calculated by dividing the net profit / (loss) for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the period attributable to the equity shareholders and the weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

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

..(1)

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

| Accounting estimates [Axis] | 1 | |
|---|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of changes in accounting estimates [Abstract] | | |
| Disclosure of changes in accounting estimates [Line items] | | |
| Description of nature of change in accounting estimate [TextBlock] | Textual information (10) [See below] | Textual information (11) [See below] |
| Increase (decrease) in accounting estimate | | 0 |
| Description of fact that amount of change in accounting estimate is impracticable [TextBlock] | Textual information (12) [See below] | Textual information (13) [See below] |

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|--------------------------------|--------------------------------|
| Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock] | | |
| Disclosure of initial application of standards or interpretations [TextBlock] | | |
| Whether initial application of an Ind AS has an effect on the current period or any prior period | No | No |
| Disclosure of voluntary change in accounting policy [TextBlock] | | |
| Whether there is any voluntary change in accounting policy | No | No |
| Disclosure of changes in accounting estimates [TextBlock] | | |
| Whether there are changes in accounting estimates during the year | Yes | Yes |

Textual information (10)**Description of nature of change in accounting estimate [Text Block]**

The accounting estimates of certain subsidiaries especially regarding the accounting depreciation and for retirement benefits are not in consonance with the group accounting policies. No effect has been given in the consolidated financial statements on account of such differing accounting policies, where the impact is not expected to be material.

Textual information (11)**Description of nature of change in accounting estimate [Text Block]**

The accounting estimates of certain subsidiaries especially regarding the accounting depreciation and for retirement benefits are not in consonance with the group accounting policies. No effect has been given in the consolidated financial statements on account of such differing accounting policies, where the impact is not expected to be material.

Textual information (12)**Description of fact that amount of change in accounting estimate is impracticable [Text Block]**

The accounting estimates of certain subsidiaries especially regarding the accounting depreciation and for retirement benefits are not in consonance with the group accounting policies. No effect has been given in the consolidated financial statements on account of such differing accounting policies, where the impact is not expected to be material.

Textual information (13)**Description of fact that amount of change in accounting estimate is impracticable [Text Block]**

The accounting estimates of certain subsidiaries especially regarding the accounting depreciation and for retirement benefits are not in consonance with the group accounting policies. No effect has been given in the consolidated financial statements on account of such differing accounting policies, where the impact is not expected to be material.

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

..(1)

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|---|------------|--------------------------------|--------------------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | Carrying amount accumulated depreciation and gross carrying amount [Axis] | | | |
| | 31/03/2019 | 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | | | 52.96 | 134.66 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 8.46 | 5.27 |
| Total disposals and retirements, property, plant and equipment | | | 8.46 | 5.27 |
| Total increase (decrease) in property, plant and equipment | | | 44.5 | 129.39 |
| Property, plant and equipment at end of period | 933.76 | 957 | 1,178.45 | 1,133.95 |

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

..(2)

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|--|--------------------------|--------------------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | | 73.16 | 92.94 | |
| Total Depreciation property plant and equipment | | 73.16 | 92.94 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 5.42 | 2.04 | |
| Total disposals and retirements, property, plant and equipment | | 5.42 | 2.04 | |
| Total increase (decrease) in property, plant and equipment | | 67.74 | 90.9 | |
| Property, plant and equipment at end of period | 1,004.56 | 244.69 | 176.95 | 86.05 |

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

..(3)

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

| Classes of property, plant and equipment [Axis] | Land [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] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | 0 | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -2.84 | -2.83 | | |
| Total Depreciation property plant and equipment | -2.84 | -2.83 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | -2.84 | -2.83 | | 0 |
| Property, plant and equipment at end of period | 255.57 | 258.41 | 261.24 | 264.07 |

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

..(4)

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

| Classes of property, plant and equipment [Axis] | Land [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] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 2.84 | 2.83 |
| Total Depreciation property plant and equipment | | | 2.84 | 2.83 |
| 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 |
| Total increase (decrease) in property, plant and equipment | 0 | | 2.84 | 2.83 |
| Property, plant and equipment at end of period | 264.07 | 264.07 | 8.5 | 5.66 |

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

..(5)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|--|----------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | Assets held under lease [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | | 0 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -2.84 | -2.83 | |
| Total Depreciation property plant and equipment | | -2.84 | -2.83 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | | |
| Total disposals and retirements, property, plant and equipment | | 0 | | |
| Total increase (decrease) in property, plant and equipment | | -2.84 | -2.83 | |
| Property, plant and equipment at end of period | 2.83 | 195.25 | 198.09 | 200.92 |

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

..(6)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|----------------------------------|--------------------------|------------|--|
| | Assets held under lease [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 2.84 |
| Total Depreciation property plant and equipment | | | | 2.84 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | | |
| Total disposals and retirements, property, plant and equipment | 0 | | | |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 2.84 |
| Property, plant and equipment at end of period | 203.75 | 203.75 | 203.75 | 8.5 |

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

..(7)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|--|------------|--------------------------|--------------------------|
| | Assets held under lease [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 2.83 | | 0 | |
| Total Depreciation property plant and equipment | 2.83 | | 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 |
| Total increase (decrease) in property, plant and equipment | 2.83 | | 0 | 0 |
| Property, plant and equipment at end of period | 5.66 | 2.83 | 60.32 | 60.32 |

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

..(8)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|--------------------------|--------------------------------|--------------------------|------------|
| | Carrying amount [Member] | Owned assets [Member] | | |
| Sub classes of property, plant and equipment [Axis] | | Gross carrying amount [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | | 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 | |
| Total increase (decrease) in property, plant and equipment | | 0 | 0 | |
| Property, plant and equipment at end of period | 60.32 | 60.32 | (A) 60.32 | (B) 60.32 |

Footnotes

(A) Free Hold Land

(B) Freehold Land

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

..(9)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | | Buildings [Member] |
|---|--|--------------------------------|------------|----------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned and leased assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 5.76 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0 | | | -12.38 |
| Total Depreciation property plant and equipment | 0 | | | -12.38 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | | 0 | | |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | -6.62 |
| Property, plant and equipment at end of period | 0 | 0 | 0 | 335.54 |

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

..(10)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 73.24 | | 5.76 | 73.24 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -12.32 | | | |
| Total Depreciation property plant and equipment | -12.32 | | | |
| 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 |
| Total increase (decrease) in property, plant and equipment | 60.92 | | 5.76 | 73.24 |
| Property, plant and equipment at end of period | 342.16 | 281.24 | 371.87 | 366.11 |

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

..(11)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|----------------------------------|--|--------------------------|------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 12.38 | 12.32 | |
| Total Depreciation property plant and equipment | | 12.38 | 12.32 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | |
| Total disposals and retirements, property, plant and equipment | | | 0 | |
| Total increase (decrease) in property, plant and equipment | | 12.38 | 12.32 | |
| Property, plant and equipment at end of period | 292.87 | 36.33 | 23.95 | 11.63 |

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

..(12)

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

| Classes of property, plant and equipment [Axis] | Buildings [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] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 5.76 | 73.24 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 12.38 |
| Total Depreciation property plant and equipment | | | | 12.38 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | | |
| Total disposals and retirements, property, plant and equipment | | 0 | | |
| Total increase (decrease) in property, plant and equipment | 5.76 | 73.24 | | 12.38 |
| Property, plant and equipment at end of period | 371.87 | 366.11 | 292.87 | 36.33 |

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

..(13)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | Office building [Member] | |
|---|--|------------|----------------------------------|--------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | | | 5.76 | 73.24 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 12.32 | | -12.38 | -12.32 |
| Total Depreciation property plant and equipment | 12.32 | | -12.38 | -12.32 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | | 0 |
| Total increase (decrease) in property, plant and equipment | 12.32 | | -6.62 | 60.92 |
| Property, plant and equipment at end of period | 23.95 | 11.63 | 335.54 | 342.16 |

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

..(14)

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

| Classes of property, plant and equipment [Axis] | Office building [Member] | | | |
|---|----------------------------------|--------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | | 5.76 | 73.24 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | |
| Total disposals and retirements, property, plant and equipment | | | 0 | |
| Total increase (decrease) in property, plant and equipment | | 5.76 | 73.24 | |
| Property, plant and equipment at end of period | 281.24 | 371.87 | 366.11 | 292.87 |

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

..(15)

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

| Classes of property, plant and equipment [Axis] | Office building [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| | Owned and leased assets [Member] | | | Owned assets [Member] |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 5.76 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 12.38 | 12.32 | | -12.38 |
| Total Depreciation property plant and equipment | 12.38 | 12.32 | | -12.38 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | | 0 | | |
| Total increase (decrease) in property, plant and equipment | 12.38 | 12.32 | | -6.62 |
| Property, plant and equipment at end of period | 36.33 | 23.95 | 11.63 | 335.54 |

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

..(16)

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

| Classes of property, plant and equipment [Axis] | Office building [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] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 73.24 | | 5.76 | 73.24 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -12.32 | | | |
| Total Depreciation property plant and equipment | -12.32 | | | |
| 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 |
| Total increase (decrease) in property, plant and equipment | 60.92 | | 5.76 | 73.24 |
| Property, plant and equipment at end of period | 342.16 | 281.24 | 371.87 | 366.11 |

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

..(17)

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

| Classes of property, plant and equipment [Axis] | Office building [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] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 12.38 | 12.32 | |
| Total Depreciation property plant and equipment | | 12.38 | 12.32 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | |
| Total disposals and retirements, property, plant and equipment | | | 0 | |
| Total increase (decrease) in property, plant and equipment | | 12.38 | 12.32 | |
| Property, plant and equipment at end of period | 292.87 | 36.33 | 23.95 | 11.63 |

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

..(18)

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

| Classes of property, plant and equipment [Axis] | 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] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 19.38 | 10.77 | | 19.38 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -19.22 | -18.62 | | |
| Total Depreciation property plant and equipment | -19.22 | -18.62 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0.24 | 0 | | 0.66 |
| Total disposals and retirements, property, plant and equipment | 0.24 | 0 | | 0.66 |
| Total increase (decrease) in property, plant and equipment | -0.08 | -7.85 | | 18.72 |
| Property, plant and equipment at end of period | 187.08 | 187.16 | 195.01 | 242.31 |

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

..(19)

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

| Classes of property, plant and equipment [Axis] | 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] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 10.77 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 19.22 | 18.62 |
| Total Depreciation property plant and equipment | | | 19.22 | 18.62 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0.42 | 0 |
| Total disposals and retirements, property, plant and equipment | | | 0.42 | 0 |
| Total increase (decrease) in property, plant and equipment | 10.77 | | 18.8 | 18.62 |
| Property, plant and equipment at end of period | 223.59 | 212.82 | 55.23 | 36.43 |

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

..(20)

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

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | |
|---|--|--------------------------------|--------------------------|------------|
| | Owned and leased assets [Member] | Owned assets [Member] | | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | Gross carrying amount [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | | 19.38 | 10.77 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0.66 | | |
| Total disposals and retirements, property, plant and equipment | | 0.66 | | |
| Total increase (decrease) in property, plant and equipment | | 18.72 | 10.77 | |
| Property, plant and equipment at end of period | 17.81 | 242.31 | 223.59 | 212.82 |

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

..(21)

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

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | Other plant and equipment [Member] |
|---|--|--------------------------|------------|------------------------------------|
| | Owned assets [Member] | | | Owned and leased assets [Member] |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 19.38 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 19.22 | 18.62 | | -19.22 |
| Total Depreciation property plant and equipment | 19.22 | 18.62 | | -19.22 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0.42 | 0 | | 0.24 |
| Total disposals and retirements, property, plant and equipment | 0.42 | 0 | | 0.24 |
| Total increase (decrease) in property, plant and equipment | 18.8 | 18.62 | | -0.08 |
| Property, plant and equipment at end of period | 55.23 | 36.43 | 17.81 | 187.08 |

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

..(22)

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

| Classes of property, plant and equipment [Axis] | Other 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] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 10.77 | | 19.38 | 10.77 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -18.62 | | | |
| Total Depreciation property plant and equipment | -18.62 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0.66 | |
| Total disposals and retirements, property, plant and equipment | 0 | | 0.66 | |
| Total increase (decrease) in property, plant and equipment | -7.85 | | 18.72 | 10.77 |
| Property, plant and equipment at end of period | 187.16 | 195.01 | 242.31 | 223.59 |

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

..(23)

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

| Classes of property, plant and equipment [Axis] | Other plant and equipment [Member] | | | |
|---|------------------------------------|--|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 19.22 | 18.62 | |
| Total Depreciation property plant and equipment | | 19.22 | 18.62 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0.42 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0.42 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 18.8 | 18.62 | |
| Property, plant and equipment at end of period | 212.82 | 55.23 | 36.43 | 17.81 |

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

..(24)

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

| Classes of property, plant and equipment [Axis] | Other 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] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 19.38 | 10.77 | | 19.38 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -19.22 | -18.62 | | |
| Total Depreciation property plant and equipment | -19.22 | -18.62 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0.24 | 0 | | 0.66 |
| Total disposals and retirements, property, plant and equipment | 0.24 | 0 | | 0.66 |
| Total increase (decrease) in property, plant and equipment | -0.08 | -7.85 | | 18.72 |
| Property, plant and equipment at end of period | 187.08 | 187.16 | 195.01 | 242.31 |

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

..(25)

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

| Classes of property, plant and equipment [Axis] | Other 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] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 10.77 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 19.22 | 18.62 |
| Total Depreciation property plant and equipment | | | 19.22 | 18.62 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0.42 | 0 |
| Total disposals and retirements, property, plant and equipment | | | 0.42 | 0 |
| Total increase (decrease) in property, plant and equipment | 10.77 | | 18.8 | 18.62 |
| Property, plant and equipment at end of period | 223.59 | 212.82 | 55.23 | 36.43 |

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

..(26)

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

| Classes of property, plant and equipment [Axis] | Other plant and equipment [Member] | Furniture and fixtures [Member] | | |
|---|--|----------------------------------|--------------------------|------------|
| | | Owned and leased assets [Member] | | |
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Carrying amount [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | | 1.15 | 0.54 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -2.08 | -2.03 | |
| Total Depreciation property plant and equipment | | -2.08 | -2.03 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | | |
| Total disposals and retirements, property, plant and equipment | | 0 | | |
| Total increase (decrease) in property, plant and equipment | | -0.93 | -1.49 | |
| Property, plant and equipment at end of period | 17.81 | 11.22 | 12.15 | 13.64 |

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

..(27)

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|----------------------------------|--------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 1.15 | 0.54 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 2.08 |
| Total Depreciation property plant and equipment | | | | 2.08 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | | 0 |
| Total disposals and retirements, property, plant and equipment | | | | 0 |
| Total increase (decrease) in property, plant and equipment | 1.15 | 0.54 | | 2.08 |
| Property, plant and equipment at end of period | 17.16 | 16.01 | 15.47 | 5.94 |

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

..(28)

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|--|------------|--------------------------|--------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 1.15 | 0.54 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 2.03 | | -2.08 | -2.03 |
| Total Depreciation property plant and equipment | 2.03 | | -2.08 | -2.03 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | |
| Total disposals and retirements, property, plant and equipment | | | 0 | |
| Total increase (decrease) in property, plant and equipment | 2.03 | | -0.93 | -1.49 |
| Property, plant and equipment at end of period | 3.86 | 1.83 | 11.22 | 12.15 |

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

..(29)

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|---------------------------------|--------------------------------|--------------------------|--------------------------|
| | Owned assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 1.15 | 0.54 | |
| Total increase (decrease) in property, plant and equipment | | 1.15 | 0.54 | |
| Property, plant and equipment at end of period | 13.64 | 17.16 | 16.01 | 15.47 |

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

..(30)

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | Vehicles [Member] |
|---|--|--------------------------|------------|----------------------------------|
| | Owned assets [Member] | | | Owned and leased assets [Member] |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 14.63 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 2.08 | 2.03 | | -12.05 |
| Total Depreciation property plant and equipment | 2.08 | 2.03 | | -12.05 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | | 2.45 |
| Total disposals and retirements, property, plant and equipment | 0 | | | 2.45 |
| Total increase (decrease) in property, plant and equipment | 2.08 | 2.03 | | 0.13 |
| Property, plant and equipment at end of period | 5.94 | 3.86 | 1.83 | 50.23 |

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

..(31)

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 16.64 | | 14.63 | 16.64 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -11.76 | | | |
| Total Depreciation property plant and equipment | -11.76 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 3.23 | | 6.94 | 5.27 |
| Total disposals and retirements, property, plant and equipment | 3.23 | | 6.94 | 5.27 |
| Total increase (decrease) in property, plant and equipment | 1.65 | | 7.69 | 11.37 |
| Property, plant and equipment at end of period | 50.1 | 48.45 | 76.93 | 69.24 |

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

..(32)

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|----------------------------------|--|--------------------------|------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 12.05 | 11.76 | |
| Total Depreciation property plant and equipment | | 12.05 | 11.76 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 4.49 | 2.04 | |
| Total disposals and retirements, property, plant and equipment | | 4.49 | 2.04 | |
| Total increase (decrease) in property, plant and equipment | | 7.56 | 9.72 | |
| Property, plant and equipment at end of period | 57.87 | 26.7 | 19.14 | 9.42 |

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

..(33)

Unless otherwise specified, all monetary values are in Millions 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] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 14.63 | 16.64 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 12.05 |
| Total Depreciation property plant and equipment | | | | 12.05 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 6.94 | 5.27 | | 4.49 |
| Total disposals and retirements, property, plant and equipment | 6.94 | 5.27 | | 4.49 |
| Total increase (decrease) in property, plant and equipment | 7.69 | 11.37 | | 7.56 |
| Property, plant and equipment at end of period | 76.93 | 69.24 | 57.87 | 26.7 |

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

..(34)

Unless otherwise specified, all monetary values are in Millions 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 and leased assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 14.63 | 16.64 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 11.76 | | -12.05 | -11.76 |
| Total Depreciation property plant and equipment | 11.76 | | -12.05 | -11.76 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 2.04 | | 2.45 | 3.23 |
| Total disposals and retirements, property, plant and equipment | 2.04 | | 2.45 | 3.23 |
| Total increase (decrease) in property, plant and equipment | 9.72 | | 0.13 | 1.65 |
| Property, plant and equipment at end of period | 19.14 | 9.42 | 50.23 | 50.1 |

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

..(35)

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|----------------------------------|--------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | | 14.63 | 16.64 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 6.94 | 5.27 | |
| Total disposals and retirements, property, plant and equipment | | 6.94 | 5.27 | |
| Total increase (decrease) in property, plant and equipment | | 7.69 | 11.37 | |
| Property, plant and equipment at end of period | 48.45 | 76.93 | 69.24 | 57.87 |

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

..(36)

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| | Owned and leased assets [Member] | | | Owned assets [Member] |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 14.63 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 12.05 | 11.76 | | -12.05 |
| Total Depreciation property plant and equipment | 12.05 | 11.76 | | -12.05 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 4.49 | 2.04 | | 2.45 |
| Total disposals and retirements, property, plant and equipment | 4.49 | 2.04 | | 2.45 |
| Total increase (decrease) in property, plant and equipment | 7.56 | 9.72 | | 0.13 |
| Property, plant and equipment at end of period | 26.7 | 19.14 | 9.42 | 50.23 |

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

..(37)

Unless otherwise specified, all monetary values are in Millions 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] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 16.64 | | 14.63 | 16.64 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -11.76 | | | |
| Total Depreciation property plant and equipment | -11.76 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 3.23 | | 6.94 | 5.27 |
| Total disposals and retirements, property, plant and equipment | 3.23 | | 6.94 | 5.27 |
| Total increase (decrease) in property, plant and equipment | 1.65 | | 7.69 | 11.37 |
| Property, plant and equipment at end of period | 50.1 | 48.45 | 76.93 | 69.24 |

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

..(38)

Unless otherwise specified, all monetary values are in Millions 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] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 12.05 | 11.76 | |
| Total Depreciation property plant and equipment | | 12.05 | 11.76 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 4.49 | 2.04 | |
| Total disposals and retirements, property, plant and equipment | | 4.49 | 2.04 | |
| Total increase (decrease) in property, plant and equipment | | 7.56 | 9.72 | |
| Property, plant and equipment at end of period | 57.87 | 26.7 | 19.14 | 9.42 |

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

..(39)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|----------------------------------|--------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 6.95 | 9.74 | | 6.95 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -8.22 | -7.79 | | |
| Total Depreciation property plant and equipment | -8.22 | -7.79 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0.01 | | | 0.28 |
| Total disposals and retirements, property, plant and equipment | 0.01 | | | 0.28 |
| Total increase (decrease) in property, plant and equipment | -1.28 | 1.95 | | 6.67 |
| Property, plant and equipment at end of period | 40.81 | 42.09 | 40.14 | 63.22 |

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

..(40)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|----------------------------------|------------|--|--------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 9.74 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 8.22 | 7.79 |
| Total Depreciation property plant and equipment | | | 8.22 | 7.79 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0.27 | |
| Total disposals and retirements, property, plant and equipment | | | 0.27 | |
| Total increase (decrease) in property, plant and equipment | 9.74 | | 7.95 | 7.79 |
| Property, plant and equipment at end of period | 56.55 | 46.81 | 22.41 | 14.46 |

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

..(41)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|--|--------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | | 6.95 | 9.74 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -8.22 | -7.79 | |
| Total Depreciation property plant and equipment | | -8.22 | -7.79 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0.01 | | |
| Total disposals and retirements, property, plant and equipment | | 0.01 | | |
| Total increase (decrease) in property, plant and equipment | | -1.28 | 1.95 | |
| Property, plant and equipment at end of period | 6.67 | 40.81 | 42.09 | 40.14 |

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

..(42)

Unless otherwise specified, all monetary values are in Millions 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] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 6.95 | 9.74 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 8.22 |
| Total Depreciation property plant and equipment | | | | 8.22 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0.28 | | | 0.27 |
| Total disposals and retirements, property, plant and equipment | 0.28 | | | 0.27 |
| Total increase (decrease) in property, plant and equipment | 6.67 | 9.74 | | 7.95 |
| Property, plant and equipment at end of period | 63.22 | 56.55 | 46.81 | 22.41 |

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

..(43)

Unless otherwise specified, all monetary values are in Millions 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 and leased assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | | | 2.27 | 2.26 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 7.79 | | -1.71 | -1.15 |
| Total Depreciation property plant and equipment | 7.79 | | -1.71 | -1.15 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0.34 | |
| Total disposals and retirements, property, plant and equipment | | | 0.34 | |
| Total increase (decrease) in property, plant and equipment | 7.79 | | 0.22 | 1.11 |
| Property, plant and equipment at end of period | 14.46 | 6.67 | 3.91 | 3.69 |

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

..(44)

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|----------------------------------|--------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | | 2.27 | 2.26 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0.58 | | |
| Total disposals and retirements, property, plant and equipment | | 0.58 | | |
| Total increase (decrease) in property, plant and equipment | | 1.69 | 2.26 | |
| Property, plant and equipment at end of period | 2.58 | 7.62 | 5.93 | 3.67 |

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

..(45)

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| | Owned and leased assets [Member] | | | Owned assets [Member] |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 2.27 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 1.71 | 1.15 | | -1.71 |
| Total Depreciation property plant and equipment | 1.71 | 1.15 | | -1.71 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0.24 | | | 0.34 |
| Total disposals and retirements, property, plant and equipment | 0.24 | | | 0.34 |
| Total increase (decrease) in property, plant and equipment | 1.47 | 1.15 | | 0.22 |
| Property, plant and equipment at end of period | 3.71 | 2.24 | 1.09 | 3.91 |

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

..(46)

Unless otherwise specified, all monetary values are in Millions 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] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 2.26 | | 2.27 | 2.26 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -1.15 | | | |
| Total Depreciation property plant and equipment | -1.15 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0.58 | |
| Total disposals and retirements, property, plant and equipment | | | 0.58 | |
| Total increase (decrease) in property, plant and equipment | 1.11 | | 1.69 | 2.26 |
| Property, plant and equipment at end of period | 3.69 | 2.58 | 7.62 | 5.93 |

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

..(47)

Unless otherwise specified, all monetary values are in Millions 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] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 1.71 | 1.15 | |
| Total Depreciation property plant and equipment | | 1.71 | 1.15 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0.24 | | |
| Total disposals and retirements, property, plant and equipment | | 0.24 | | |
| Total increase (decrease) in property, plant and equipment | | 1.47 | 1.15 | |
| Property, plant and equipment at end of period | 3.67 | 3.71 | 2.24 | 1.09 |

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

..(48)

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [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] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -7.93 | -30.81 | | |
| Total Depreciation property plant and equipment | -7.93 | -30.81 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | | |
| Total disposals and retirements, property, plant and equipment | 0 | | | |
| Total increase (decrease) in property, plant and equipment | -7.93 | -30.81 | | 0 |
| Property, plant and equipment at end of period | 1.01 | 8.94 | 39.75 | 70.22 |

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

..(49)

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [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] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | | | 7.93 | 30.81 |
| Total Depreciation property plant and equipment | | | 7.93 | 30.81 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | |
| Total disposals and retirements, property, plant and equipment | | | 0 | |
| Total increase (decrease) in property, plant and equipment | 0 | | 7.93 | 30.81 |
| Property, plant and equipment at end of period | 70.22 | 70.22 | 69.21 | 61.28 |

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

..(50)

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [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] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -7.93 | -30.81 | |
| Total Depreciation property plant and equipment | | -7.93 | -30.81 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | | |
| Total disposals and retirements, property, plant and equipment | | 0 | | |
| Total increase (decrease) in property, plant and equipment | | -7.93 | -30.81 | |
| Property, plant and equipment at end of period | 30.47 | 1.01 | 8.94 | 39.75 |

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

..(51)

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] | | | |
|---|---------------------------------|--------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Accumulated depreciation and impairment [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 7.93 |
| Total Depreciation property plant and equipment | | | | 7.93 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | | 0 |
| Total disposals and retirements, property, plant and equipment | | | | 0 |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 7.93 |
| Property, plant and equipment at end of period | 70.22 | 70.22 | 70.22 | 69.21 |

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

..(52)

Unless otherwise specified, all monetary values are in Millions 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] | Owned assets [Member] | | Owned and leased assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | | | 2.82 | 21.47 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 30.81 | | -6.73 | -5.63 |
| Total Depreciation property plant and equipment | 30.81 | | -6.73 | -5.63 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | | | | 0 |
| Total increase (decrease) in property, plant and equipment | 30.81 | | -3.91 | 15.84 |
| Property, plant and equipment at end of period | 61.28 | 30.47 | 48.39 | 52.3 |

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

..(53)

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | | | |
|---|--|--------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | | 2.82 | 21.47 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | |
| Total disposals and retirements, property, plant and equipment | | | 0 | |
| Total increase (decrease) in property, plant and equipment | | 2.82 | 21.47 | |
| Property, plant and equipment at end of period | 36.46 | 65.05 | 62.23 | 40.76 |

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

..(54)

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| | Owned and leased assets [Member] | | | Owned assets [Member] |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | | Gross carrying amount [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Gross carrying amount [Member] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 2.82 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 6.73 | 5.63 | | |
| Total Depreciation property plant and equipment | 6.73 | 5.63 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | | |
| Total disposals and retirements, property, plant and equipment | | 0 | | |
| Total increase (decrease) in property, plant and equipment | 6.73 | 5.63 | | 2.82 |
| Property, plant and equipment at end of period | 16.66 | 9.93 | 4.3 | 65.05 |

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

..(55)

Unless otherwise specified, all monetary values are in Millions 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] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 21.47 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 6.73 | 5.63 |
| Total Depreciation property plant and equipment | | | 6.73 | 5.63 |
| 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 |
| Total increase (decrease) in property, plant and equipment | 21.47 | | 6.73 | 5.63 |
| Property, plant and equipment at end of period | 62.23 | 40.76 | 16.66 | 9.93 |

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

..(56)

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | Other property, plant and equipment, others [Member] | | |
|---|--|--|--------------------------|------------|
| | Owned assets [Member] | Owned and leased assets [Member] | | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | | Refer to child member | Refer to child member | |
| 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 | | 2.82 | 21.47 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -6.73 | -5.63 | |
| Total Depreciation property plant and equipment | | -6.73 | -5.63 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | | 0 | |
| Total increase (decrease) in property, plant and equipment | | -3.91 | 15.84 | |
| Property, plant and equipment at end of period | 4.3 | 48.39 | 52.3 | 36.46 |

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

..(57)

Unless otherwise specified, all monetary values are in Millions 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 and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | Refer to child member | Refer to child member | | Refer to child member |
| 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 | 2.82 | 21.47 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 6.73 |
| Total Depreciation property plant and equipment | | | | 6.73 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | | |
| Total disposals and retirements, property, plant and equipment | | 0 | | |
| Total increase (decrease) in property, plant and equipment | 2.82 | 21.47 | | 6.73 |
| Property, plant and equipment at end of period | 65.05 | 62.23 | 40.76 | 16.66 |

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

..(58)

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|---|--|------------|---|---|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | Refer to child member | | Air Conditioners Electrical Fittings | Air Conditioners Electrical Fittings |
| 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 | | | 2.82 | 21.47 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 5.63 | | -6.73 | -5.63 |
| Total Depreciation property plant and equipment | 5.63 | | -6.73 | -5.63 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | | 0 |
| Total increase (decrease) in property, plant and equipment | 5.63 | | -3.91 | 15.84 |
| Property, plant and equipment at end of period | 9.93 | 4.3 | 48.39 | 52.3 |

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

..(59)

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|---|--|---|---|------------|
| | Carrying amount [Member] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | Gross carrying amount [Member] | | |
| | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | | Air Conditioners Electrical Fittings | Air Conditioners Electrical Fittings | |
| 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 | | (B) 2.82 | 21.47 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | | 0 |
| Total disposals and retirements, property, plant and equipment | | | | 0 |
| Total increase (decrease) in property, plant and equipment | | 2.82 | 21.47 | |
| Property, plant and equipment at end of period | 36.46 | 65.05 | (A) 62.23 | 40.76 |

Footnotes

(A) Air Conditioners : 12.13 Electrical Fittings : 50.09

(B) Air Conditioners : 2.12 Electrical Fittings : 0.7

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

..(60)

Unless otherwise specified, all monetary values are in Millions 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] | | |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | Air Conditioners Electrical Fittings | Air Conditioners Electrical Fittings | |
| 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 | (B) 6.73 | 5.63 | |
| Total Depreciation property plant and equipment | 6.73 | 5.63 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | |
| Disposals, property, plant and equipment | | | 0 |
| Total disposals and retirements, property, plant and equipment | | | 0 |
| Total increase (decrease) in property, plant and equipment | 6.73 | 5.63 | |
| Property, plant and equipment at end of period | 16.66 | (A) 9.93 | 4.3 |

Footnotes

(A) Air Conditioners : 2.58 Electrical Fittings : 7.35

(B) Air Conditioners : 1.48 Electrical Fittings : 5.26

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

..(1)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned assets [Member] | |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | straight line basis | straight line basis |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | NA | NA |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(2)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | Office building [Member] | |
|--|----------------------------------|--------------------------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(3)

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

| Classes of property, plant and equipment [Axis] | Office building [Member] | | Plant and equipment [Member] | |
|--|--------------------------------|--------------------------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | straight line basis | straight line basis | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | 30 Years | NA | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(4)

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

| Classes of property, plant and equipment [Axis] | Factory equipments [Member] | | Furniture and fixtures [Member] | |
|--|----------------------------------|--------------------------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | Owned assets [Member] | Owned and leased assets [Member] | |
| | 01/04/2018 to 31/03/2019 | 01/04/2018 to 31/03/2019 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | straight line basis | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | 15 Years | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(5)

Unless otherwise specified, all monetary values are in Millions 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 and leased assets [Member] | |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | straight line basis | straight line basis | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | 10 Years | NA | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(6)

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | straight line basis | straight line basis |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | 8 Years | NA |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(7)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | straight line basis | straight line basis |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | 5 Years | NA |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(8)

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | straight line basis | straight line basis |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | 3 Years | NA |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

| | 01/04/2018 to 31/03/2019 |
|--|---|
| Disclosure of property, plant and equipment [TextBlock] | Textual information (14) [See below] |
| Disclosure of detailed information about property, plant and equipment [TextBlock] | |

Textual information (14)

Disclosure of property, plant and equipment [Text Block]

3 (b) Capital Work in Progress :
(Rs. in Million)

| | Buildings | Plant and Equipments | Laboratory equipments | Oil Storage Tanks | softwares | Total |
|------------------------------|-----------|----------------------|-----------------------|-------------------|-----------|-------|
| Gross Carrying Amount | | | | | | |
| As at April 1, 2017 | 35.22 | 7.13 | 2.37 | - | - | 44.72 |
| Additions | 14.25 | 0.57 | - | - | - | 14.82 |
| Transferred to Assets | 49.47 | 7.70 | 2.37 | - | - | 59.54 |
| As at March 31, 2018 | - | - | - | - | - | - |
| Additions | 3.98 | 1.20 | - | 42.89 | 4.17 | 52.23 |
| Transferred to Assets | - | - | - | - | - | - |
| As at March 31, 2019 | 3.98 | 1.20 | - | 42.89 | 4.17 | 52.23 |

Notes

a) Refer Note No. 34 (i) for disclosure of contractual commitments for the acquisition of Property, Plant and Equipment

b) Refer Note No. 37 for expenditure on Research and development.

c) Refer Note 16 & 19 on Long term Borrowing and short term Borrowings for amounts of restrictions on the title and PPE pledged as securities.

d) Refer Note No.15(2) on Other Equity for Leasehold land.

[612100] Notes - Impairment of assets

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|--------------------------------|--------------------------------|
| 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**Disclosure of detailed information about investment property [Table]**

..(1)

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

| Type of investment property [Axis] | 1 | | | |
|--|--------------------------------|--------------------------|------------|--|
| | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about investment property at cost [Abstract] | | | | |
| Disclosure of detailed information about investment property [Line items] | | | | |
| Nature of investment property | Freehold Land | Freehold Land | | Freehold Land |
| Reconciliation of changes in investment property [Abstract] | | | | |
| Changes in investment property [Abstract] | | | | |
| Additions other than through business combinations, investment property [Abstract] | | | | |
| Additions from acquisitions, investment property | 0 | 0 | | |
| Total additions other than through business combinations, investment property | 0 | 0 | | |
| Depreciation, investment property | | | | 0 |
| Total increase (decrease) in investment property | 0 | 0 | | 0 |
| Investment property at end of period | 5.48 | 5.48 | 5.48 | 0 |

Disclosure of detailed information about investment property [Table]

..(2)

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

| Type of investment property [Axis] | 1 | | 2 | |
|--|--|------------|--------------------------------|--------------------------|
| | Accumulated depreciation and impairment [Member] | | Gross carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of detailed information about investment property at cost [Abstract] | | | | |
| Disclosure of detailed information about investment property [Line items] | | | | |
| Nature of investment property | Freehold Land | | Building | Building |
| Reconciliation of changes in investment property [Abstract] | | | | |
| Changes in investment property [Abstract] | | | | |
| Additions other than through business combinations, investment property [Abstract] | | | | |
| Additions from acquisitions, investment property | | | 0 | 0 |
| Total additions other than through business combinations, investment property | | | 0 | 0 |
| Depreciation, investment property | 0 | | | |
| Total increase (decrease) in investment property | 0 | | 0 | 0 |
| Investment property at end of period | 0 | 0 | 50.51 | 50.51 |

Disclosure of detailed information about investment property [Table]

..(3)

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

| Type of investment property [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] 31/03/2017 | 2 | | |
|---|--|--|--------------------------|------------|
| | | Accumulated depreciation and impairment [Member] | | |
| | | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Disclosure of detailed information about investment property at cost [Abstract] | | | | |
| Disclosure of detailed information about investment property [Line items] | | | | |
| Nature of investment property | | Building | Building | |
| Reconciliation of changes in investment property [Abstract] | | | | |
| Changes in investment property [Abstract] | | | | |
| Depreciation, investment property | | 0.61 | 1.54 | |
| Total increase (decrease) in investment property | | 0.61 | 1.54 | |
| Investment property at end of period | 50.51 | 3.39 | 2.78 | 1.24 |

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|---|--------------------------|
| Disclosure of investment property [TextBlock] | Textual information (15) [See below] | |
| Disclosure of detailed information about investment property [TextBlock] | | |
| Rental income from investment property | 0.9 | 0.22 |
| Direct operating expense from investment property not generating rental income | (A) -0.21 | (B) -0.16 |
| Total direct operating expense from investment property | -0.21 | -0.16 |
| Rental income from investment property, net of direct operating expense | 1.11 | 0.38 |
| Depreciation method, investment property, cost model | - | - |
| Useful lives or depreciation rates, investment property, cost model | - | - |

Footnotes

(A) Direct operating expenses (including repairs and maintenance) that did not generate rental income : -0.21

(B) Direct operating expenses (including repairs and maintenance) that did not generate rental income : -0.16

Textual information (15)

Disclosure of investment property [Text Block]

3 (c) Investment in Properties (Rs.in Million)

| | Freehold Land | Office Building | Total |
|------------------------------|---------------|-----------------|-------|
| Gross Carrying Amount | | | |
| As at April 1, 2017 | 5.48 | 50.51 | 55.99 |
| Additions | - | - | - |
| Disposal and adjustments | - | 0.00 | 0.00 |
| As at March 31, 2018 | 5.48 | 50.51 | 55.99 |
| Additions | - | - | - |
| Disposal and adjustments | - | - | - |
| As at March 31, 2019 | 5.48 | 50.51 | 55.99 |
| Depreciation | | | |
| As at April 1, 2017 | - | 1.23 | 1.23 |
| Charge for the year | - | 1.54 | 1.54 |
| Disposal and adjustments | - | - | - |
| As at March 31, 2018 | - | 2.78 | 2.78 |
| Charge for the year | - | 0.61 | 0.61 |
| Disposal and adjustments | - | - | - |
| As at March 31, 2019 | - | 3.38 | 3.38 |
| Net Carrying Amount | | | |
| As at March 31, 2018 | 5.48 | 47.73 | 53.21 |
| As at March 31, 2019 | 5.48 | 47.12 | 52.60 |

Notes

| | | | |
|----------------------|------|-------|-------|
| a) Fair value | | | |
| As at March 31, 2018 | 6.03 | 56.37 | 62.40 |
| As at March 31, 2019 | 6.03 | 59.90 | 65.93 |

| b) Information regarding income and expenditure of Investment Properties | (₹ in Million) | |
|---|----------------|---------|
| | 2018-19 | 2017-18 |
| Rental income derived from investment properties | 0.90 | 0.22 |
| Direct operating expenses (including repairs and maintenance) generating rental income | - | - |
| Direct operating expenses (including repairs and maintenance) that did not generate rental income | (0.21) | (0.16) |
| Profit arising from investment properties before depreciation and indirect expenses | 0.69 | 0.06 |
| Less – Depreciation | (0.61) | (1.54) |
| Profit/(loss) arising from investment properties before indirect expenses | 0.09 | (1.49) |

c) The group's investment properties consist of 4 properties in India and 1 property in Dubai . The management has determined that the investment property consists of two class of assets - Free hold Land and building - based on the nature, characteristics and risks of each property.

The Company has no restriction on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.

The fair valuation is based on current prices in the active market for similar properties. The main input used are quantum, area, location, demand, age of building and trend of fair market rent in the location of the property.

The fair value is based on valuation performed by an accredited independent valuer. Fair valuation is based on replacement cost method. The fair value measurement is categorised in level 2 fair value hierarchy.

d) Refer Note 16 & 19 on Long term Borrowing and short term Borrowings for amounts of restrictions on the title and PPE pledged as securities.

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table]

..(1)

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

| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
|--|--------------------------|------------|--------------------------------|--------------------------|
| | 31/03/2019 | 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 0 |
| Goodwill at end of period | 2.6 | 2.6 | 2.6 | 2.6 |

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] |
|--|--------------------------------|
| | 31/03/2017 |
| Disclosure of reconciliation of changes in goodwill [Abstract] | |
| Disclosure of reconciliation of changes in goodwill [Line items] | |
| Goodwill at end of period | 2.6 |

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

| | 01/04/2018 to 31/03/2019 | 31/03/2018 |
|--|---|-------------------|
| Disclosure of goodwill [TextBlock] | Textual information (16) [See below] | |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | |
| Changes in goodwill [Abstract] | | |
| Goodwill at end of period | 2.6 | 2.6 |

Textual information (16)**Disclosure of goodwill [Text Block]**

| Particulars | As at March 31, 2019 | As at March 31, 2018 |
|------------------------------|----------------------|----------------------|
| e. Goodwill on consolidation | 2.60 | 2.60 |

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

..(1)

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

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|---|---|---|--|---|
| | Internally generated and other than internally generated intangible assets [Member] | | Intangible assets other than internally generated [Member] | |
| Sub classes of other intangible assets [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of additional information about other intangible assets [Abstract] | | | | |
| Disclosure of additional information about other intangible assets [Line items] | | | | |
| Amortisation method, other intangible assets | Refer to child member | Refer to child member | straight line basis | straight line basis |
| Useful lives or amortisation rates, other intangible assets | Refer to child member | Refer to child member | 5 Years | 5 Years |
| Whether other intangible assets are stated at revalued amount | No | No | No | No |

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|--|---|------------|--------------------------------|--------------------------|
| | Internally generated and other than internally generated intangible assets [Member] | | | |
| Sub classes of other intangible assets [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 31/03/2019 | 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | | | | |
| Disclosure of 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 | | | 0.82 | 0.12 |
| Total increase (decrease) in Other intangible assets | | | 0.82 | 0.12 |
| Other intangible assets at end of period | 2.85 | 3.63 | 7.13 | 6.31 |

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|--|---|--|--------------------------|--------------------------|
| | Internally generated and other than internally generated intangible assets [Member] | | | |
| Sub classes of other intangible assets [Axis] | Gross carrying amount [Member] | Accumulated amortization and impairment [Member] | | |
| | | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | | | | |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Amortisation other intangible assets | | | 1.6 | 1.53 |
| Total increase (decrease) in Other intangible assets | | | 1.6 | 1.53 |
| Other intangible assets at end of period | 6.19 | 4.28 | 2.68 | 1.15 |

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|--|---|--------------------------|------------|--------------------------------|
| | Internally generated and other than internally generated intangible assets [Member] | | | |
| Sub classes of other intangible assets [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | | | | |
| 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 | 0.82 | 0.12 | | 0.82 |
| Amortisation other intangible assets | -1.6 | -1.53 | | |
| Total increase (decrease) in Other intangible assets | -0.78 | -1.41 | | 0.82 |
| Other intangible assets at end of period | 2.85 | 3.63 | 5.04 | 7.13 |

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|--|---|------------|--|--------------------------|
| | Internally generated and other than internally generated intangible assets [Member] | | | |
| Sub classes of other intangible assets [Axis] | Gross carrying amount [Member] | | Accumulated amortization and impairment [Member] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | | | | |
| 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 | 0.12 | | | |
| Amortisation other intangible assets | | | 1.6 | 1.53 |
| Total increase (decrease) in Other intangible assets | 0.12 | | 1.6 | 1.53 |
| Other intangible assets at end of period | 6.31 | 6.19 | 4.28 | 2.68 |

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|--|---|--|--------------------------|--------------------------|
| | Internally generated and other than internally generated intangible assets [Member] | Intangible assets other than internally generated [Member] | | |
| Sub classes of other intangible assets [Axis] | | Accumulated amortization and impairment [Member] | Carrying amount [Member] | |
| | 31/03/2017 | | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | | | | |
| Disclosure of 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 | | 0.82 | 0.12 | |
| Amortisation other intangible assets | | -1.6 | -1.53 | |
| Total increase (decrease) in Other intangible assets | | -0.78 | -1.41 | |
| Other intangible assets at end of period | 1.15 | 2.85 | 3.63 | 5.04 |

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Millions 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] |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 0.82 | 0.12 | | |
| Amortisation other intangible assets | | | | 1.6 |
| Total increase (decrease) in Other intangible assets | 0.82 | 0.12 | | 1.6 |
| Other intangible assets at end of period | 7.13 | 6.31 | 6.19 | 4.28 |

Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in Millions 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] | Accumulated amortization and impairment [Member] | |
| | 01/04/2017 to 31/03/2018 | 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] | | |
| Amortisation other intangible assets | 1.53 | |
| Total increase (decrease) in Other intangible assets | 1.53 | |
| Other intangible assets at end of period | 2.68 | 1.15 |

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|--|--------------------------|
| Disclosure of other intangible assets [TextBlock] | Refer Note No. 37 for expenditure on Research and development. | |
| Disclosure of detailed information about other intangible assets [TextBlock] | | |
| Disclosure of intangible assets with indefinite useful life [TextBlock] | | |
| Whether there are intangible assets with indefinite useful life | No | No |

[401000] Notes - Biological assets other than bearer plants

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|--------------------------|--------------------------|
| 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 Millions of INR

| Classes of financial assets [Axis] | Financial assets at amortised cost, class [Member] | | Trade receivables [Member] | |
|---|--|--------------------------|-------------------------------------|--------------------------|
| | Financial assets, category [Member] | | Financial assets, category [Member] | |
| Categories of financial assets [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 6,133.32 | 7,750.05 | 6,133.32 | 5,533.1 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |
| Description of other financial assets at amortised cost class | Refer to child member | Refer to child member | Refer to child member | Refer to child member |
| Description of other financial assets at fair value class | Refer to child member | Refer to child member | Refer to child member | Refer to child member |

Disclosure of financial assets [Table]

..(2)

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

| Classes of financial assets [Axis] | Trade receivables [Member] | |
|---|---|--------------------------|
| | Financial assets at amortised cost, category [Member] | |
| Categories of financial assets [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of financial assets [Abstract] | | |
| Disclosure of financial assets [Line items] | | |
| Financial assets | 6,133.32 | 5,533.1 |
| Financial assets, at fair value | 0 | 0 |
| Description of other financial assets at amortised cost class | NA | NA |
| Description of other financial assets at fair value class | NA | NA |

Disclosure of financial liabilities [Table]

..(1)

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

| Classes of financial liabilities [Axis] | Financial liabilities at amortised cost, class [Member] | | | |
|--|---|------------|--|------------|
| | Financial liabilities, category [Member] | | Financial liabilities at amortised cost, category [Member] | |
| Categories of financial liabilities [Axis] | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 8,442.99 | 9,199.14 | (A) 8,442.99 | 9,199.14 |
| Financial liabilities, at fair value | 0 | 0 | 0 | 0 |

Footnotes

(A) Borrowings, non-current : 25.07 Borrowings, current : 1091.68 Trade Payables, current : 7059.5 Other current financial liabilities : 266.74

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

| | 01/04/2018 to 31/03/2019 |
|---|---|
| Disclosure of financial instruments [TextBlock] | Textual information (17) [See below] |
| Disclosure of detailed information about financial instruments [TextBlock] | Textual information (18) [See below] |
| Disclosure of financial assets [TextBlock] | Textual information (19) [See below] |
| Disclosure of financial assets [Abstract] | |
| Disclosure of financial liabilities [TextBlock] | |
| Disclosure of financial liabilities [Abstract] | |
| Disclosure of offsetting of financial assets and financial liabilities [TextBlock] | Textual information (20) [See below] |
| Disclosure of credit risk [TextBlock] | Textual information (21) [See below] |
| 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 (17)

Disclosure of financial instruments [Text Block]

| | |
|-----|---|
| 41 | <p>Financial Instruments :</p> <p>Accounting classifications and fair value measurements</p> |
| (i) | <p>Accounting classifications</p> <p>The fair values of the financial assets and liabilities are determined at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.</p> <p>The following methods and assumptions were used to estimate the fair values:</p> <p>The carrying amounts of trade receivables, cash and cash equivalents, bank balances, short term deposits, trade payables, payables for acquisition of property, plant and equipment, short term loans from banks, financial institutions and other current financial assets and liabilities are considered to be the same as their fair values, due to their short-term nature.</p> <p>Fair value</p> |

(ii) measurements
 The Group uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:
 Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
 Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
 Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The following table presents carrying value and fair value of financial instruments by categories and also fair value hierarchy of assets and liabilities measured at fair value :

March 31,2019

| Particulars | Note | | Carrying Value -Total | Classification | | | Fair Value |
|------------------|---------|--------------|-----------------------|----------------|---------|---------|------------|
| Non-Current | Current | FVTPL FVTOCI | Amortised Cost | Level-1 | Level-2 | Level-3 | |
| Financial Assets | | | | | | | |

| | | | | | | | | | |
|-----------------------------------|-------|---------|----------|-----------------------|----------------|---------|----------|------------|---|
| Investments In | | | | | | | | | |
| Government bonds | 5 | 0.28 | | 0.28 | | | 0.28 | | |
| Government Certificates | 5 | 0.04 | | 0.04 | | | 0.04 | | |
| Mutual Funds | 5 | - | | - | - | | | | |
| Security Deposits - related Party | 6 | 8.60 | | 8.60 | | | 8.60 | | |
| Security Deposits - Others | 6 | 7.20 | 14.65 | 21.85 | | | 21.85 | | |
| Loans to Employees | 6 | 1.00 | 2.00 | 2.99 | | | 2.99 | | |
| Loans - Related parties | 6 | - | - | - | | | - | | |
| Trade receivables | 10 | | 6,133.32 | 6,133.32 | | | 6,133.32 | | |
| Cash and cash equivalents | 11 | | 61.57 | 61.57 | | | 61.57 | | |
| Bank Balances | 12 | | 1,090.74 | 1,090.74 | | | 1,090.74 | | |
| Others Financial Assets | 7 | 5.61 | 106.93 | 112.54 | | | 112.54 | | |
| | | | 22.73 | 7,409.21 | 7,431.94 | - | - | 7,431.94 | - |
| Financial Liabilities | | | | | | | | | |
| Long term Borrowings | 16 | 25.07 | - | 25.07 | | | 25.07 | | |
| Short term Borrowings | 19 | - | 1,091.68 | 1,091.68 | | | 1,091.68 | | |
| Trade payables | 20 | - | 7,059.50 | 7,059.50 | | | 7,059.50 | | |
| Derivative Liabilities | 21 | | 86.95 | 86.95 | | 86.95 | | | |
| Other Financial Liabilities | 21 | - | 179.78 | 179.78 | | | 179.78 | | |
| | | 25.07 | 8,417.92 | 8,442.99 | | 86.95 | - | 8,356.04 | - |
| March 31,2018 | | | | | | | | | |
| Particulars | Note | | | Carrying Value -Total | Classification | | | Fair Value | |
| Non-Current | FVTPL | Current | FVTOCI | Amortised | Level-1 | Level-2 | Level-3 | | |
| Financial Assets | | | | | | | | | |
| Investments In | | | | | | | | | |
| Government bonds | 5 | 0.24 | | 0.24 | | | 0.24 | | |
| Government Certificates | 5 | 0.04 | | 0.04 | | | 0.04 | | |
| Mutual Funds | 5 | 14.79 | | 14.79 | | 14.79 | | | |
| Security Deposits - related | 6 | 19.40 | | 19.40 | | | 19.40 | | |

| | | | | | | | |
|---|----|-------|----------|----------|-------|----------|---|
| Party | | | | | | | |
| Security Deposits - Others | 6 | 4.44 | 13.86 | 18.30 | | 18.30 | |
| Loans to Employees | 6 | 2.06 | 1.91 | 3.97 | | 3.97 | |
| Trade receivables | 10 | | 5,533.10 | 5,533.10 | | 5,533.10 | |
| Cash and cash equivalents | 11 | | 172.28 | 172.28 | | 172.28 | |
| Bank Balances other than (ii) above | 12 | | 1,898.11 | 1,898.11 | | 1,898.11 | |
| Derivative Assets | 7 | | - | - | - | | |
| Others Financial Assets | 7 | 5.34 | 84.48 | 89.82 | | 89.82 | |
| | | 46.31 | 7,703.75 | 7,750.06 | 14.79 | 7,735.27 | - |
| Financial Liabilities | | | | | | | |
| Long term Borrowings | 16 | 57.68 | | 57.68 | | 57.68 | |
| Short term Borrowings | 19 | | 2,953.09 | 2,953.09 | | 2,953.09 | |
| Trade payables | 20 | | 5,964.33 | 5,964.33 | | 5,964.33 | |
| Derivative Liabilities | 21 | | 1.53 | 1.53 | 1.53 | | |
| Other Financial Liabilities | 21 | | 222.51 | 222.51 | | 222.51 | |
| | | 57.68 | 9,141.45 | 9,199.13 | 1.53 | 9,197.60 | - |
| Note | | | | | | | |
| Based on Ind AS - 109, financial Assets in the form of long term interest free deposits to related party and investment government bonds have been accounted at fair value on initial recognition and subsequently measured at amortized cost using the effective interest rate method. | | | | | | | |
| The financial assets -investments in Joint Ventures are | | | | | | | |

| | <p>measured at cost in accordance with Ind AS 101 and Ind AS 28</p> <p>The fair value for financial instruments such as trade receivables, cash and cash equivalents, trade payables etc. have not been disclosed because the carrying values approximate the fair value.</p> | | | | | | | | | | | |
|--|--|------|---------------------|---------------------------------------|--------------|--------------------------------|--|--|--|-------------------------|---|--|
| (iii) | <p>Description of significant observable inputs to valuation:</p> <p>The following table shows the valuation techniques used to determine fair value :</p> | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th>TYPE</th> <th>Valuation Technique</th> </tr> </thead> <tbody> <tr> <td>Investment in Mutual fund (Un Quoted)</td> <td>Based on NAV</td> </tr> <tr> <td>Investment on Government bonds</td> <td>Based on discounted cash flow analysis</td> </tr> <tr> <td>Security Deposits from a related party</td> <td>Based on discounted cash flow analysis</td> </tr> <tr> <td>Derivatives instruments</td> <td>Based on FEDAI rate adjusted for interpolated spread based on residual maturity</td> </tr> </tbody> </table> | TYPE | Valuation Technique | Investment in Mutual fund (Un Quoted) | Based on NAV | Investment on Government bonds | Based on discounted cash flow analysis | Security Deposits from a related party | Based on discounted cash flow analysis | Derivatives instruments | Based on FEDAI rate adjusted for interpolated spread based on residual maturity | |
| TYPE | Valuation Technique | | | | | | | | | | | |
| Investment in Mutual fund (Un Quoted) | Based on NAV | | | | | | | | | | | |
| Investment on Government bonds | Based on discounted cash flow analysis | | | | | | | | | | | |
| Security Deposits from a related party | Based on discounted cash flow analysis | | | | | | | | | | | |
| Derivatives instruments | Based on FEDAI rate adjusted for interpolated spread based on residual maturity | | | | | | | | | | | |

Textual information (18)

Disclosure of detailed information about financial instruments [Text Block]

Financial Instruments :

Accounting classifications and fair value measurements

Accounting classifications

The fair values of the financial assets and liabilities are determined at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

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

The carrying amounts of trade receivables, cash and cash equivalents, bank balances, short term deposits, trade payables, payables for acquisition of property, plant and equipment, short term loans from banks, financial institutions and other current financial assets and liabilities are considered to be the same as their fair values, due to their short-term nature.

Fair value measurements

The Group uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

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

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The following table presents carrying value and fair value of financial instruments by categories and also fair value hierarchy of assets and liabilities measured at fair value :

March
31,2019

| Particulars | Note | Amortised Cost | Carrying Value -Total | | | Fair Value |
|-----------------------------------|------|----------------|-----------------------|---------|---------|------------|
| | | | Level-1 | Level-2 | Level-3 | |
| Non-Current | | | | | | |
| Current | | | | | | |
| FVTPL | | | | | | |
| FVTOCI | | | | | | |
| Financial Assets | | | | | | |
| Investments In | | | | | | |
| Government bonds | 5 | | 0.28 | | | 0.28 |
| Government Certificates | 5 | | 0.04 | | | 0.04 |
| Mutual Funds | 5 | | - | | | - |
| Security Deposits - related Party | 6 | | 8.60 | | | 8.60 |
| Security Deposits - | 6 | | | | | |

| | | | | | | | | |
|-----------------------------|----|-------|----------|----------|-------|----------|----------|-------|
| Others | | 7.20 | 14.65 | 21.85 | | 21.85 | | |
| Loans to Employees | 6 | 1.00 | 2.00 | 2.99 | | 2.99 | | |
| Loans - Related parties | 6 | - | - | - | | - | | |
| Trade receivables | 10 | | 6,133.32 | 6,133.32 | | 6,133.32 | | |
| Cash and cash equivalents | 11 | | 61.57 | 61.57 | | 61.57 | | |
| Bank Balances | 12 | | 1,090.74 | 1,090.74 | | 1,090.74 | | |
| Others Financial Assets | 7 | 5.61 | 106.93 | 112.54 | | 112.54 | | |
| | | 22.73 | 7,409.21 | 7,431.94 | - | - | 7,431.94 | - |
| Financial Liabilities | | | | | | | | |
| Long term Borrowings | 16 | 25.07 | - | 25.07 | | 25.07 | | |
| Short term Borrowings | 19 | - | 1,091.68 | 1,091.68 | | 1,091.68 | | |
| Trade payables | 20 | - | 7,059.50 | 7,059.50 | | 7,059.50 | | |
| Derivative Liabilities | 21 | | 86.95 | 86.95 | 86.95 | | | 86.95 |
| Other Financial Liabilities | 21 | - | 179.78 | 179.78 | | 179.78 | | |
| | | 25.07 | 8,417.92 | 8,442.99 | 86.95 | - | 8,356.04 | - |
| | | | | | | | | 86.95 |

Textual information (19)

Disclosure of financial assets [Text Block]

Note

Based on Ind AS - 109, financial Assets in the form of long term interest free deposits to related party and investment government bonds have been accounted at fair value on initial recognition and subsequently measured at amortized cost using the effective interest rate method.

The financial assets -investments in Joint Ventures are measured at cost in accordance with Ind AS 101 and Ind AS 28

The fair value for financial instruments such as trade receivables, cash and cash equivalents, trade payables etc. have not been disclosed because the carrying values approximate the fair value.

Description of significant observable inputs to valuation:

The following table shows the valuation techniques used to determine fair value :

| TYPE | Valuation Technique |
|--|---|
| Investment in Mutual fund (Un Quoted) | Based on NAV |
| Investment on Government bonds | Based on discounted cash flow analysis |
| Security Deposits from a related party | Based on discounted cash flow analysis |
| Derivatives instruments | Based on FEDAI rate adjusted for interpolated spread based on residual maturity |

Textual information (20)

Disclosure of offsetting of financial assets and financial liabilities [Text Block]

Master netting or Similar agreements

The following table presents the recognised financial instruments that are offset, or subject to enforceable master netting arrangements and other similar agreements but not offset, as at Balance Sheet dates:

| Particulars | Effect of offsetting on balance Sheet | | Related amounts not offset | | | |
|-------------------------|---------------------------------------|--|--|---|----------------------------------|-------------|
| | Gross Amount | Gross Amounts set off in the Balance sheet | Net Amounts presented in the Balance sheet | Amounts Subject o master netting arrangements | Financial instruments collateral | Net Amounts |
| As at March 31, 2019 | | | | | | |
| Financial Assets | | | | | | |
| Derivatives Instruments | - | - | - | - | - | - |
| Financial Liabilities | | | | | | |
| Derivatives Instruments | 86.95 | - | 86.95 | - | - | 86.95 |

| Particulars | Effect of offsetting on balance Sheet | | Related amounts not offset | | | |
|-------------------------|---------------------------------------|--|--|---|----------------------------------|-------------|
| | Gross Amount | Gross Amounts set off in the Balance sheet | Net Amounts presented in the Balance sheet | Amounts Subject o master netting arrangements | Financial instruments collateral | Net Amounts |
| As at March 31, 2018 | | | | | | |
| Financial Assets | | | | | | |
| Derivatives Instruments | - | - | - | - | - | - |
| Financial Liabilities | | | | | | |
| Derivatives Instruments | 1.53 | - | 1.53 | - | - | 1.53 |

Offsetting arrangements

Derivatives

The Parent company enters into derivative contracts for hedging foreign exchange exposures. Agreements with derivative counterparties are based on an ISDA Master Agreement. Under the terms of these arrangements, only where certain credit events occur (such as default), the net position owing | receivable to a single counterparty in the same currency will be taken as owing and all the relevant arrangements terminated. As the company does not presently have a legally

enforceable right of set-off, these amounts have not been offset in the Balance Sheet.

Textual information (21)

Disclosure of credit risk [Text Block]

Financial risk management

The Group is exposed to financial risks arising from its operations and the use of financial instruments. The Group has identified financial risks and categorised them in three parts viz.

- (i) Credit Risk,
- (ii) Liquidity Risk and
- (iii) Market Risk.

Risk management framework

The Group's board of directors has overall responsibility for the establishment and oversight of the Group's risk management framework. The board of directors are responsible for developing and monitoring the Group's risk management.

The Group's risk management framework, are established to identify and analyse the risks faced by the Group, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Group's activities. The Group, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

(i) Credit Risk

Credit risk refers to the possibility of a customer and other counterparties not meeting their obligations and terms and conditions which would result into financial losses. Such risk arises mainly from trade receivables, other receivables, loans and investments. For other financial assets (including investments securities, cash and cash equivalents and derivatives), the Group minimise credit risk by dealing exclusively with high credit rating counterparties.

Credit risk is managed through internal credit control mechanism such as credit

approvals, establishing credit limits and continuously monitoring the credit worthiness of customers to which the Group grants credit terms in the normal course of business. The Group establishes an allowance for doubtful debts and impairment that represents its estimate of incurred losses in respect of trade and other receivables, loans and advances. The maximum exposure to credit risk in case of all the financial

instruments covered below is restricted to their respective carrying amount.

Trade Receivables

| | | (? in Million) |
|--------------------|-----------------------|----------------|
| Ageing | Gross Carrying Amount | |
| More than 6 months | 396.78 | 637.50 |
| Others | 5,736.54 | 4,895.60 |
| | 6,133.32 | 5,533.10 |

Management believe that the unimpaired amounts which are past due are fully collectible

The movement in the allowance for impairment in respect of trade receivables is as follows

| Particulars | (? in Million) | |
|--|----------------|---------|
| Balance as at April 01, 2018 | 0.63 | |
| Impairment loss recognised during the year | - | |
| Amounts written back due to recovery | - | |
| Amounts written back due to non -recovery | (0.63) | |
| Balance as at March 31, 2019 | - | |
| Bad-debts | 2018-19 | 2017-18 |
| Bad-debts recognised in statement of Profit and Loss | 385.40 | 77.46 |

Investments

The Group invests its surplus funds mainly in liquid schemes of mutual funds which carry no / low mark to market risks for short duration and therefore, does not expose the Group to credit risk. Such investments are made after reviewing the credit worthiness and market standing of such funds and therefore, does not expose the Group to credit risk. Such investments are monitored on a regular basis.

Loans and other financial assets

Loans and other financial assets includes other receivables, loans given and earnest money deposits/security deposits to customers, security deposits for premises taken on lease. This loans and deposits were made in continuation of business related activities and are made after review as per companies policy.

Cash and cash equivalents

The cash and cash equivalents are held with banks with good credit ratings. Also, the Group invests its surplus funds in bank fixed deposits and liquid schemes of mutual funds, which carry no / low mark to market risks for short duration and therefore, does not expose the Group to credit risk.

Derivatives

The Forward/option contracts were entered into with banks having an investment grade rating and exposure to counterparties is closely monitored and kept within the approved limits.

(ii) 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 have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Group's reputation.

The Group maintains sufficient cash and cash equivalents, and internally generated cash flows to finance their activities, including maintaining the flexibility of funding through the use of credit facilities from banks. Management monitors this regularly to keep its liquidity risk to an appropriate level.

a) Financing arrangements

The Group has an adequate fund and non-fund based limits lines with various banks. The Group's diversified source of funds and strong operating cash flow enables it to maintain requisite capital structure discipline. The financing products include working capital loans like buyer's credit loan, Packing credit Loans etc.

b) Maturities of financial liabilities

The amounts disclosed in the table are the contractual undiscounted cash flows
As at March 31,2019

| | Total | Less than One year | 1 to 5 years | More than Five years |
|--|----------|-----------------------|--------------|-------------------------|
| Long term borrowings | 25.07 | - | 19.14 | 5.93 |
| Short term borrowings | 1,091.68 | 1,091.68 | | |
| Current maturities of long term borrowings | 40.68 | 40.68 | | |
| Trade and other payables | 7,059.50 | 7,059.50 | | |
| Other financial liabilities | 139.11 | 139.11 | - | |
| Derivative financial liabilities | 86.95 | 86.95 | | |
| | 8,442.99 | 8,417.92 | 19.14 | 5.93 |
| | - | | | |
| As at March 31,2018 | | | | |
| | Total | Less than One year | 1 to 5 years | More than Five years |
| Long term borrowings | 57.68 | | 47.67 | 10.01 |
| Short term borrowings | 2,953.09 | 2,953.09 | | |
| Current maturities of long term borrowings | 45.42 | 45.42 | | |
| Trade and other payables | 5,964.33 | 5,964.33 | | |
| Other financial liabilities | 177.08 | 177.08 | - | |
| Derivative financial liabilities | 1.53 | 1.53 | | |
| | 9,199.13 | 9,141.45 | 47.67 | 10.01 |
| | - | | | |

(iii) Market Risk

The risk that the fair value or future cash flows of financial instruments will fluctuate because of changes in market price. Market risk further comprises of

- (a) Currency risk ,
- (b) Interest rate risk and
- (c) Commodity risk.

a) Currency risk

The Group is exposed to currency risk mainly on account of its import payables, short term borrowings and export receivables in foreign currency. The major exposures of the Group are in U.S. dollars. The Group hedges its import foreign exchange exposure partly through exports and depending upon the market situations partly through options and forward foreign currency covers. The Group has a policy in place for hedging its foreign currency borrowings along with interest. The Group does not use

derivative financial instruments for trading or speculative purposes.

Category

Instrument

Currency

Cross
Currency

Hedges of recognised assets & Liabilities

Forward/
Option
contracts

USD

INR

Exposure to currency risk -
The currency profile of
financial assets and financial
liabilities is below :

| | As at 31-03-2019 | | | As at 31-03-2018 | | |
|-------------------------------------|---------------------|---------|--------|---------------------|----------|--------|
| | Rs | USD | EUR | Rs | USD | EUR |
| Financial assets | | | | | | |
| Trade and other receivables | 1,658.07 | 23.92 | 0.32 | 802.32 | 12.13 | 0.08 |
| Cash and Cash Equivalents | 158.36 | 2.30 | - | 196.66 | 3.02 | - |
| Less: Forward Contracts | - | - | - | (177.99) | (2.75) | - |
| Net exposure for assets - A | 1,816.43 | 26.22 | 0.32 | 820.99 | 12.40 | 0.08 |
| Financial liabilities | | | | | | |
| Trade and other payables | 5,662.83 | 80.58 | 1.10 | 5,300.07 | 80.78 | 0.01 |
| Short term borrowings | 492.48 | 7.12 | - | 2,800.38 | 42.85 | 0.11 |
| Other current financial liabilities | 14.61 | 0.21 | 0.00 | 13.96 | 0.21 | 0.00 |
| Less: Forward Contracts | (4,149.63) | (57.57) | (0.35) | (395.80) | (6.07) | - |
| Net exposure for liabilities - B | 2,020.29 | 30.35 | 0.74 | 7,718.60 | 117.79 | 0.13 |
| Net exposure (A-B) | (203.86) | (4.13) | (0.43) | (6,897.61) | (105.38) | (0.05) |

The following exchange rates
have been applied at the end
of the respective years

| | As at March 31, 2019 | As at March 31, 2018 |
|-------|-------------------------|-------------------------|
| USD 1 | 69.12 | 65.04 |

Sensitivity analysis

A reasonably possible strengthening / (weakening) of the Indian Rupee against the foreign currencies at March 31 would have affected the measurement of financial instruments denominated in foreign currencies and affected equity and profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecast sales and purchases.

| USD Movement (%) | For the year ended March 31, 2019 | | For the year ended March 31, 2018 | |
|------------------|---|-----------|---|-----------|
| | strengthening | weakening | strengthening | weakening |
| | 1% | 1% | 1% | 1% |

| | | | | |
|---|--------|------|---------|-------|
| Impact on Profit or (loss) (Rs. In Million) | (2.85) | 2.85 | (68.54) | 68.54 |
|---|--------|------|---------|-------|

b) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Interest rate risk can be either fair value interest rate risk or cash flow interest rate risk. Fair value interest rate risk is the risk of changes in fair values of fixed interest bearing investments because of fluctuations in the interest rates. Cash flow interest rate risk is the risk that the future cash flows of floating interest bearing investments will fluctuate because of fluctuations in the interest rates.

The Management is responsible for the monitoring of the Group's interest rate position. Various variables are considered by the Management in structuring the Group's borrowings to achieve a reasonable, competitive, cost of funding.

Exposure to interest rate risk

Group's interest rate risk arises from borrowings. The interest rate profile of the Group's interestbearing financial instruments as reported to the Management of the Group is as follows:

| | (Rs. in Million) | |
|--------------------------|----------------------|----------------------|
| | As at March 31, 2019 | As at March 31, 2018 |
| Borrowings | | |
| Fixed rate borrowings | 18.63 | 14.81 |
| Variable rate borrowings | 1,138.80 | 3,041.38 |
| | 1,157.43 | 3,056.19 |

Fair value sensitivity analysis for fixed-rate instruments

The Group does not account for any fixed-rate financial assets or financial liabilities at fair value through profit or loss. Therefore, a change in interest rates at the reporting date would not affect profit or loss.

Cash flow sensitivity analysis for variable-rate instruments

A reasonably possible change of 100 basis points in interest rate would have resulted in variation in the interest expense for the Group by the amounts indicated in the table

below. This analysis assumes that all other variables, in particular foreign currency exchange rates, remain constant. This calculation also assumes that the change occurs at the balance sheet date and has been calculated based on risk exposures outstanding as at that date. The year end balances are not necessarily

representative of the average debt outstanding during the period.

Cash flow sensitivity analysis for variable-rate instruments

A reasonably possible change of 25 basis points in interest rates at the reporting date would have increased / (decreased) profit or loss by the amounts shown below. The indicative 25 basis point (0.25%) movement is directional and does not reflect management forecast on interest rate movement.

This analysis assumes that all other variables, in particular foreign currency exchange rates, remain constant.

| | For the year ended March 31, 2019 | | For the year ended March 31, 2018 | |
|---|-----------------------------------|----------------|-----------------------------------|----------------|
| | 25 bp increase | 25 bp decrease | 25 bp increase | 25 bp decrease |
| Floating rate borrowing | 0.25% | 0.25% | 0.25% | 0.25% |
| Impact on Profit or (loss) (Rs. In Million) | (0.00) | 0.00 | (0.00) | 0.00 |

(iii) Commodity Risk

Raw Material Risk

Petroleum Products Segment - Timely availability and also non-availability of good quality base oils from across the globe could negate the qualitative and quantitative production of the various products of the Group.

- a. Volatility in prices of crude oil and base oil is another major risk for this segment. The Group procures base oils from various suppliers scattered in different parts of the world. The Group tries to enter into long term supply contracts with regular suppliers and at times buys the base oils on spot basis.

b. Coal segment

The Group is affected by the price volatility of commodity - coal. It requires continuous supply of these commodities, due to the increase in volatility of the price of the commodities. We import non-coking coal, which is primarily used for power and heat generation, from Indonesia and South Africa. The non-coking coal is imported by us and supplied to our domestic customers, primarily in power, steel, pharmaceutical, paper, cement, sugar, textile and tyre industries.

We have established relations

with various mines in Indonesia and South Africa for consistent and uninterrupted supply of coal to our customers in India. Based on each consignment and delivery terms around it, we engage different shipping companies for chartering of mother vessels, with railways for long distance transportation within India and with local transporters to deliver upto the point of usage.

[400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

| Classification of non-current investments [Axis] | 1 | | 2 | |
|---|---|---|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Non-current investments [Abstract] | | | | |
| Disclosure of details of non-current investments [Abstract] | | | | |
| Details of non-current investments [Line items] | | | | |
| Type of non-current investments | Investments in government or trust securities | Investments in government or trust securities | Investments in government or trust securities | Investments in government or trust securities |
| Class of non-current investments | Other investments | Other investments | Other investments | Other investments |
| Nature of non-current investments | Unquoted | Unquoted | Unquoted | Unquoted |
| Non-current investments | 0.28 | 0.24 | 0.04 | 0.04 |
| Name of body corporate in whom investment has been made | Government Bonds | Government Bonds | National Saving Certificates | National Saving Certificates |
| Number of shares of non-current investment made in body corporate | [shares] 3,687 | [shares] 3,687 | [shares] 0 | [shares] 0 |

Details of non-current investments [Table]

..(2)

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

| Classification of non-current investments [Axis] | 3 | |
|---|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Non-current investments [Abstract] | | |
| Disclosure of details of non-current investments [Abstract] | | |
| Details of non-current investments [Line items] | | |
| Type of non-current investments | Investments in mutual funds | Investments in mutual funds |
| Class of non-current investments | Other investments | Other investments |
| Nature of non-current investments | Unquoted | Unquoted |
| Non-current investments | 0 | 14.79 |
| Name of body corporate in whom investment has been made | Union KBC Mutual Fund | Union KBC Mutual Fund |
| Number of shares of non-current investment made in body corporate | [shares] 0 | [shares] 14,53,269 |

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

| | 01/04/2018 to 31/03/2019 | 31/03/2018 |
|--|---|------------|
| Disclosure of notes on non-current investments explanatory [TextBlock] | Textual information (22) [See below] | |
| Aggregate amount of quoted non-current investments | 0 | 0 |
| Aggregate amount of unquoted non-current investments | 0.32 | 15.07 |
| Aggregate provision for diminution in value of non-current investments | 0 | 0 |

Textual information (22)

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

Consolidated Statement of Changes in Equity for the year ended March 31, 2019

| Equity Share Capital | As at | | As at | | | |
|--|----------------------|-------------------|--------------------------------------|---|----------------|----------|
| | March 31, 2019 | | March 31, 2018 | | | |
| | Nos. | (? in Million) | Nos. | (? in Million) | | |
| Balance at the beginning of the reporting year | 1,60,00,000 | 160.00 | 1,60,00,000 | 160.00 | | |
| Changes in equity share capital during the year* | - | - | - | - | | |
| Balance at the end of the reporting year | 1,60,00,000 | 160.00 | 1,60,00,000 | 160.00 | | |
| | | | | | (? in Million) | |
| Other Equity | Reserves and Surplus | | | Items of Other Comprehensive Income | Total | |
| Securities Premium | General Reserve | Retained Earnings | Foreign Currency Translation Reserve | Remeasurements of the net defined benefit Plans | | |
| Balance at April 1, 2017 | 460.00 | 1,118.50 | 1,484.33 | (11.99) | 0.32 | 3,051.15 |
| Profit for the year | | | 644.40 | | | 644.40 |
| Other Comprehensive Income | | | | 3.16 | (1.62) | 1.54 |
| Final Dividend on Equity Shares | | | (32.00) | | | (32.00) |
| Dividend Distribution Tax on Final Dividend | | | (6.51) | | | (6.51) |
| Balance at March 31, 2018 | 460.00 | 1,118.50 | 2,090.21 | (8.83) | (1.30) | 3,658.58 |
| Profit for the year | | | 187.34 | | | 187.34 |

| | | | | | | |
|---|--------|----------|----------|-------|----------|----------|
| Other Comprehensive Income | | | 36.58 | 0.58 | 37.16 | |
| Final Dividend on Equity Shares | | (32.00) | | | (32.00) | |
| Interim Dividend on Equity Shares | | (160.00) | | | (160.00) | |
| Dividend Distribution Tax on Final Dividend | | (6.58) | | | (6.58) | |
| Balance at March 31, 2019 | 460.00 | 1,118.50 | 2,078.97 | 27.75 | (0.72) | 3,684.50 |
| Note | | | | | | |
| The nature and purpose of each of the Reserves have been explained under Note 15 Other Equity | | | | | | |

Notes:

1. Securities premium: The amount received in excess of face value of the equity shares is recognised in Securities Premium. It can be utilized in accordance with the provisions of the Act, to issue bonus shares, to provide for premium on redemption of shares or debentures, write-off equity related expenses like underwriting costs etc.
2. General Reserve : The Group has transferred a portion of the net profit of the Company before declaring dividend to general reserve pursuant to the earlier provisions of Companies Act, 1956. Mandatory transfer to general reserve is not required under the Companies Act, 2013. It includes Rs 200.81 Million transferred from Revaluation Reserve on first time adoption of Ind-AS.
3. Retained Earnings : Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders.
4. Foreign Currency Translation Reserve : The translation reserve comprises all foreign currency differences arising from the translation of the financial statements of foreign operations.
5. Other Comprehensive Income accumulated in Other Equity, net of tax (Rs in Million)

| | As at March 31, 2019 | As at March 31, 2018 |
|---|----------------------|----------------------|
| Balance as at the beginning of the year | (10.13) | (11.67) |
| Remeasurement Gain or Loss on Defined Benefit Plans | 0.89 | (2.47) |
| Income Tax on Items that will not be reclassified to Profit or Loss | (0.31) | 0.85 |
| Exchange differences in translating financial statement of foreign operations | 36.58 | 3.16 |
| Balance as at the end of the year | 27.03 | (10.13) |

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

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|---|
| Disclosure of non-current assets held for sale and discontinued operations [TextBlock] | | |
| Net cash flows from (used in) operating activities, continuing operations | 1,647.23 | 1,847.55 |
| Net cash flows from (used in) operating activities | 1,647.23 | 1,847.55 |
| Net cash flows from (used in) investing activities, continuing operations | 6.5 | -52.08 |
| Net cash flows from (used in) investing activities | 6.5 | -52.08 |
| Net cash flows from (used in) financing activities, continuing operations | -1,764.44 | -1,748.68 |
| Net cash flows from (used in) financing activities | -1,764.44 | -1,748.68 |

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

..(1)

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

| Classes of equity share capital [Axis] | Equity shares [Member] | | | Equity shares 1 [Member] |
|--|--------------------------|--------------------------|----------------------|--------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2018 to 31/03/2019 |
| Disclosure of classes of equity share capital [Abstract] | | | | |
| Disclosure of classes of equity share capital [Line items] | | | | |
| Type of share | | | | Equity Shares |
| Number of shares authorised | [shares] 3,00,00,000 | [shares] 3,00,00,000 | | [shares] 3,00,00,000 |
| Value of shares authorised | 300 | 300 | | 300 |
| Number of shares issued | [shares] 1,60,00,000 | [shares] 1,60,00,000 | | [shares] 1,60,00,000 |
| Value of shares issued | 160 | 160 | | 160 |
| Number of shares subscribed and fully paid | [shares] 1,60,00,000 | [shares] 1,60,00,000 | | [shares] 1,60,00,000 |
| Value of shares subscribed and fully paid | 160 | 160 | | 160 |
| 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] 1,60,00,000 | [shares] 1,60,00,000 | | [shares] 1,60,00,000 |
| Total value of shares subscribed | 160 | 160 | | 160 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 1,60,00,000 | [shares] 1,60,00,000 | | [shares] 1,60,00,000 |
| Value of shares called | 160 | 160 | | 160 |
| Value of shares paid-up | 160 | 160 | | 160 |
| 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 other issues of shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total aggregate number of shares issued during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares outstanding at end of period | [shares] 1,60,00,000 | [shares] 1,60,00,000 | [shares] 1,60,00,000 | [shares] 1,60,00,000 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in equity share capital [Abstract] | | | | |
| Increase in equity share capital during period [Abstract] | | | | |
| Amount of other issues during period | 0 | 0 | | 0 |
| Total aggregate amount of increase in equity share capital during period | 0 | 0 | | 0 |
| Total increase (decrease) in share capital | 0 | 0 | | 0 |
| Equity share capital at end of period | 160 | 160 | 160 | 160 |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | 0 | | 0 |
| Type of share | | | | Equity Shares |

Disclosure of classes of equity share capital [Table]

..(2)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|--|--------------------------------|----------------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Disclosure of classes of equity share capital [Abstract] | | |
| Disclosure of classes of equity share capital [Line items] | | |
| Type of share | Equity Shares | |
| Number of shares authorised | [shares] 3,00,00,000 | |
| Value of shares authorised | 300 | |
| Number of shares issued | [shares] 1,60,00,000 | |
| Value of shares issued | 160 | |
| Number of shares subscribed and fully paid | [shares] 1,60,00,000 | |
| Value of shares subscribed and fully paid | 160 | |
| 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] 1,60,00,000 | |
| Total value of shares subscribed | 160 | |
| Value of shares paid-up [Abstract] | | |
| Number of shares paid-up | [shares] 1,60,00,000 | |
| Value of shares called | 160 | |
| Value of shares paid-up | 160 | |
| 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 other issues of shares | [shares] 0 | |
| Total aggregate number of shares issued during period | [shares] 0 | |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | |
| Number of shares outstanding at end of period | [shares] 1,60,00,000 | [shares] 1,60,00,000 |
| Reconciliation of value of shares outstanding [Abstract] | | |
| Changes in equity share capital [Abstract] | | |
| Increase in equity share capital during period [Abstract] | | |
| Amount of other issues during period | 0 | |
| Total aggregate amount of increase in equity share capital during period | 0 | |
| Total increase (decrease) in share capital | 0 | |
| Equity share capital at end of period | 160 | 160 |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | |
| Type of share | Equity Shares | |

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

..(1)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Name of shareholder [Axis] | | Shareholder 1 [Member] | |
| | Name of shareholder [Member] | | Shareholder 1 [Member] | |
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Type of share | Equity Shares | Equity Shares | Equity | Equity |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [Line items] | | | | |
| Type of share | Equity Shares | Equity Shares | Equity | Equity |
| Name of shareholder | Refer to child member | Refer to child member | Ramesh B Parekh | Ramesh B Parekh |
| Permanent account number of shareholder | | | AAFPP6795C | AAFPP6795C |
| Country of incorporation or residence of shareholder | | | INDIA | INDIA |
| Number of shares held in company | [shares] 1,07,50,000 | [shares] 1,07,50,000 | [shares] 60,30,000 | [shares] 60,30,000 |
| Percentage of shareholding in company | 67.20% | 67.20% | 37.69% | 37.69% |

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

..(2)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Shareholder 2 [Member] | | Shareholder 3 [Member] | |
| Name of shareholder [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Type of share | Equity | Equity | Equity | Equity |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Equity | Equity | Equity | Equity |
| Name of shareholder | Jitendra B Parekh | Jitendra B Parekh | Kailash B Parekh | Kailash B Parekh |
| Permanent account number of shareholder | AAGPP4510L | AAGPP4510L | AALPP5496L | AALPP5496L |
| Country of incorporation or residence of shareholder | INDIA | INDIA | INDIA | INDIA |
| Number of shares held in company | [shares] 18,60,000 | [shares] 18,60,000 | [shares] 18,60,000 | [shares] 18,60,000 |
| Percentage of shareholding in company | 11.63% | 11.63% | 11.63% | 11.63% |

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

..(3)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|---|--------------------------------|--------------------------------|
| | Shareholder 4 [Member] | |
| Name of shareholder [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Type of share | Equity | Equity |
| Disclosure of shareholding more than five per cent in company [Abstract] | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | |
| Type of share | Equity | Equity |
| Name of shareholder | IDFC SpiceFund | IDFC SpiceFund |
| Permanent account number of shareholder | AAATI8739E | AAATI8739E |
| Country of incorporation or residence of shareholder | INDIA | INDIA |
| Number of shares held in company | [shares] 10,00,000 | [shares] 10,00,000 |
| Percentage of shareholding in company | 6.25% | 6.25% |

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|---|--------------------------------|
| Disclosure of notes on equity share capital explanatory [TextBlock] | Textual information (23) [See below] | |
| Whether there are any shareholders holding more than five per cent shares in company | Yes | Yes |
| Whether reduction in capital done during year | No | No |
| Whether money raised from public offering during year | No | No |

Textual information (23)**Disclosure of notes on equity share capital explanatory [Text Block]**

Terms/rights attached to equity shares

Equity shares:

The Group has only one class of equity shares having a par value of ₹10 each per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the group, the holders of equity shares will be entitled to receive remaining assets of the group, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Dividend:

The final dividend proposed by the Board of Directors is subject to the approval of the Shareholders in the ensuing Annual General Meeting. However, in case of interim dividend the profits are distributed based on approval of Board of Directors.

Amount of per share dividend recognized as distribution to equity shareholders:

| | For the year ended March 31 2019 | For the year ended March 31 2018 |
|----------------------------|----------------------------------|----------------------------------|
| Equity Shares of Rs10 Each | 10.00 | 10.00 |

* Interim Dividend in 2018-19

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

..(1)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|---------------------------------------|------------|-----------------------------|------------|
| | Borrowings [Member] | | | |
| | Secured/Unsecured borrowings [Member] | | Secured borrowings [Member] | |
| Classification of borrowings [Axis] | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Subclassification of borrowings [Axis] | | | | |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 25.07 | 57.68 | 25.07 | 57.68 |

Classification of borrowings [Table]

..(2)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|-----------------------------|------------|--------------------------------|------------|
| | Term loans [Member] | | Term loans from banks [Member] | |
| | Secured borrowings [Member] | | Secured borrowings [Member] | |
| Classification of borrowings [Axis] | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Subclassification of borrowings [Axis] | | | | |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 25.07 | 57.68 | 4.64 | 35.7 |

Classification of borrowings [Table]

..(3)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|--------------------------------------|------------|---------------------------------|------------|
| | Rupee term loans from banks [Member] | | Term loans from others [Member] | |
| | Secured borrowings [Member] | | Secured borrowings [Member] | |
| Classification of borrowings [Axis] | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Subclassification of borrowings [Axis] | | | | |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 4.64 | 35.7 | 20.43 | 21.98 |

Classification of borrowings [Table]

..(4)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|--|---------------------------------------|------------|---------------------------------------|------------|
| | Rupee term loans from others [Member] | | Borrowings [Member] | |
| | Secured borrowings [Member] | | Secured/Unsecured borrowings [Member] | |
| Classification of borrowings [Axis] | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Subclassification of borrowings [Axis] | | | | |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 20.43 | 21.98 | 1,091.68 | 2,953.09 |

Classification of borrowings [Table]

..(5)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|-----------------------------|------------|-------------------------------|------------|
| | Borrowings [Member] | | | |
| | Secured borrowings [Member] | | Unsecured borrowings [Member] | |
| Classification of borrowings [Axis] | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Subclassification of borrowings [Axis] | | | | |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 934.15 | 346.64 | 157.53 | 2,606.45 |

Classification of borrowings [Table]

..(6)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|------------|------------------------------------|-------------------------------|
| | Working capital loans from banks [Member] | | Loans repayable on demand [Member] | |
| Classification of borrowings [Axis] | | | Secured borrowings [Member] | Unsecured borrowings [Member] |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Secured borrowings [Member] | Unsecured borrowings [Member] |
| | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2019 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | (A) 934.15 | (B) 346.64 | 0 | 157.53 |

Footnotes

(A) Cash Credit facility : 736.67 Overdraft from a bank : 3.02 Packing Credit facility : 194.46

(B) Cash Credit facility : 224.62 Overdraft from a bank : 0.09 Packing Credit facility : 118.16

Classification of borrowings [Table]

..(7)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|------------------------------------|--|-------------------------------|------------|
| | Loans repayable on demand [Member] | Loans repayable on demand from others [Member] | | |
| Classification of borrowings [Axis] | | Secured borrowings [Member] | Unsecured borrowings [Member] | |
| Subclassification of borrowings [Axis] | Unsecured borrowings [Member] | Secured borrowings [Member] | Unsecured borrowings [Member] | |
| | 31/03/2018 | 31/03/2019 | 31/03/2019 | 31/03/2018 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 139.8 | 0 | (A) 157.53 | (B) 139.8 |

Footnotes

(A) Loan from related parties : 109 Loan from others : 48.53

(B) Loan from related parties : 110.26 Loan from others : 29.54

Classification of borrowings [Table]

..(8)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|-----------------------------------|------------|---|------------|
| | Other loans and advances [Member] | | Other loans and advances, others [Member] | |
| Classification of borrowings [Axis] | | | Unsecured borrowings [Member] | |
| Subclassification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 0 | 2,466.65 | 0 | 2,466.65 |

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

| | 01/04/2018 to 31/03/2019 |
|---|---|
| Disclosure of notes on borrowings explanatory [TextBlock] | Textual information (24) [See below] |

Textual information (24)

Disclosure of notes on borrowings explanatory [Text Block]

Notes :

a) Term loans from Banks comprises of:

| Name of Bank | Outstanding balances | | Rate of Interest (% P.a.) | Repayment Terms |
|---------------------|----------------------|----------------|---------------------------|---|
| | As at | | | |
| | March 31, 2019 | March 31, 2018 | | |
| HDFC BANK LTD | 22.94 | 42.76 | 10.80% | Balance repayable In 12 Equated Monthly Instalments of Rs.1.94 Milion ending on April, 2020. In case of prepayment, prepayment charges as applicable will be charged. |
| UNION BANK OF INDIA | 5.59 | 19.01 | 13.90% | Balance repayable In 5 Equated Monthly Installments of Rs.1.12 ending on September, 2019. In case of prepayment, prepayment charges @1% will be charged. |
| Total | 28.53 | 61.77 | | |

Securities Offered:

The said term loans are secured by exclusive first pari passu charge on fixed assets funded and collaterally secured by :-

- Equitable mortgage of Land & Building of the Parent Company,
- Equitable mortgage of certain premises belonging to the directors and their relatives, and
- Personal guarantee of certain directors and their relatives and corporate guarantee of certain concerns belonging to them.

Vehicle Loans

Vehicle Loans repayable by equated monthly instalment and same are secured by Hypothecation of Motor Vehicles.

The details of Vehicle loans are as follows:-

| Name of Bank | Outstanding balances | | Equated Monthly Installment | Rate of Interest |
|--------------------|----------------------|----------------|-----------------------------|------------------|
| | As at | | | |
| | March 31, 2019 | March 31, 2018 | | |
| ICICI Bank Limited | - | 0.13 | 0.02 | 10.00% |
| ICICI Bank Limited | 2.03 | 4.27 | 0.21 | 8.74% |
| ICICI Bank Limited | 4.42 | 8.52 | 0.39 | 8.61% |
| ICICI Bank Limited | 0.71 | 1.13 | 0.04 | 8.25% |
| ICICI Bank Limited | 6.51 | - | 0.30 | 8.41% |
| ICICI Bank Limited | 1.49 | - | 0.07 | 9.50% |
| Total | 15.15 | 14.05 | | |

b) Term loans from Financial Institutions

| Name of Financial Institution | Outstanding balances | Rate of Interest (% P.a.) | Repayment Terms/Security Offered |
|-------------------------------|----------------------|---------------------------|----------------------------------|
|-------------------------------|----------------------|---------------------------|----------------------------------|

| As at | | | | |
|--------------------------------|-------------------|-------------------|-------|---|
| | March 31, 2019 | March 31, 2018 | | |
| LIC LOAN (KEYMAN POLICY) | 1.60 | 4.58 | 9.00% | Repayment Terms: The said loans are repayable on maturity of the policies having original maturity terms varying 15 to 20 years i.e March 01, 2019 to April 01, 2024. Security Offered: Pledge of Key man Insurance Policies |
| L&T Housing Finance Ltd | 20.46 | 22.70 | 9.90% | Repayment Terms: Balance repayable In 74 Equated Monthly Instalments of Rs.0.37 Million ending on May, 2025. Security Offered : Equitable Mortgage on a premises. |
| Total | 22.06 | 27.28 | | |

Note No.19 CURRENT FINANCIAL LIABILITIES – BORROWINGS

Notes:-

Working capital loans from banks comprises of:

1) Rs. 681.65 Million (P.Y. Rs. 160.51 Million) are secured by first pari passu charge on all fixed assets (excluding specific fixed assets financed by term loans) and current assets of the company and are also collaterally secured by :-

- i) Equitable mortgage of Land & Building of the Company,
- ii) Equitable mortgage of certain premises belonging to the directors and their relatives, and
- iii) Personal guarantee of certain directors and their relatives and corporate guarantee of certain concern belonging to them.

2) Rs. 3,02 Million /- (P.Y. Rs. 0.09 Million) is secured by pledge of Fixed Deposit Receipts.

3) Rs. 249.48/- (P.Y. Rs. 186.04 Million) is secured by Bank Guarantee.

[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 Millions of INR

| Temporary difference, unused tax losses and unused tax credits [Axis] | Temporary differences [Member] | | | Depreciation amortisation impairment [Member] |
|---|--------------------------------|--------------------------------|------------|--|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | 01/04/2018 to 31/03/2019 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | 21.3 | 18.86 | | |
| Deferred tax liabilities | 28.12 | 23.19 | | |
| Net deferred tax liability (assets) | 6.82 | 4.33 | 7.31 | 0 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | | 23.19 | | |
| Net deferred tax liabilities | 6.82 | 18.86 | | 24 |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | 2.49 | -2.98 | | |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | | | |
| Changes in deferred tax liability (assets) [Abstract] | | | | |
| Deferred tax expense (income) recognised in profit or loss | 2.49 | -2.98 | | |
| Total increase (decrease) in deferred tax liability (assets) | 2.49 | -2.98 | | 0 |
| Deferred tax liability (assets) at end of period | 6.82 | 4.33 | 7.31 | 0 |
| Description of other temporary differences | Refer to child member | Refer to child member | | |

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

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

| Temporary difference, unused tax losses and unused tax credits [Axis] | Other temporary differences [Member] | | | Other temporary differences 1 [Member] 01/04/2018 to 31/03/2019 |
|---|--------------------------------------|--------------------------|------------|--|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 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 | 21.3 | 18.86 | | (A) 21.3 |
| Deferred tax liabilities | 28.12 | 23.19 | | (B) 28.12 |
| Net deferred tax liability (assets) | 6.82 | 4.33 | 7.31 | 6.82 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | | 23.19 | | |
| Net deferred tax liabilities | -17.18 | 18.86 | | -17.18 |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | 2.49 | -2.98 | | 2.49 |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | | | |
| Changes in deferred tax liability (assets) [Abstract] | | | | |
| Deferred tax expense (income) recognised in profit or loss | 2.49 | -2.98 | | 2.49 |
| Total increase (decrease) in deferred tax liability (assets) | 2.49 | -2.98 | | 2.49 |
| Deferred tax liability (assets) at end of period | 6.82 | 4.33 | 7.31 | 6.82 |
| Description of other temporary differences | Refer to child member | Refer to child member | | Tax Provisions Indexation Benefit Investment |

Footnotes

(A) Provisions : 8.45 Indexation benefit on Land : 12.85 Investment : 0

(B) Allowable on payment basis (Net) : 4.13

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

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

| Temporary difference, unused tax losses and unused tax credits [Axis] | Other temporary differences 1 [Member] | |
|---|---|------------|
| | 01/04/2017 to 31/03/2018 | 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 | (A) 18.86 | |
| Deferred tax liabilities | (B) 23.19 | |
| Net deferred tax liability (assets) | 4.33 | 7.31 |
| Net deferred tax assets and liabilities [Abstract] | | |
| Net deferred tax assets | 23.19 | |
| Net deferred tax liabilities | 18.86 | |
| Deferred tax expense (income) [Abstract] | | |
| Deferred tax expense (income) | | |
| Deferred tax expense (income) recognised in profit or loss | -2.98 | |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | |
| Changes in deferred tax liability (assets) [Abstract] | | |
| Deferred tax expense (income) recognised in profit or loss | -2.98 | |
| Total increase (decrease) in deferred tax liability (assets) | -2.98 | |
| Deferred tax liability (assets) at end of period | 4.33 | 7.31 |
| Description of other temporary differences | Provisions Indexation Benefit Investment | |

Footnotes

(A) Provisions : 6.9 Indexation benefit on Land : 11.91 Investment : 0.05

(B) Allowable on payment basis (Net) : 4.22

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|---|---|
| Disclosure of income tax [TextBlock] | Textual information (25) [See below] | |
| Major components of tax expense (income) [Abstract] | | |
| Current tax expense (income) and adjustments for current tax of prior periods [Abstract] | | |
| Current tax expense (income) | 77 | 243.3 |
| Adjustments for current tax of prior periods | -0.31 | 0.13 |
| Total current tax expense (income) and adjustments for current tax of prior periods | 76.69 | 243.43 |
| Adjustments for deferred tax of prior periods | 2.17 | -2.12 |
| Total tax expense (income) | 78.86 | 241.31 |
| Income tax relating to components of other comprehensive income [Abstract] | | |
| Income tax relating to remeasurements of defined benefit plans of other comprehensive income | (A) 0.31 | (B) -0.85 |
| Total aggregated income tax relating to components of other comprehensive income | 0.31 | -0.85 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock] | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | |
| Deferred tax assets and liabilities [Abstract] | | |
| Net deferred tax assets and liabilities [Abstract] | | |
| Deferred tax expense (income) [Abstract] | | |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | |
| Changes in deferred tax liability (assets) [Abstract] | | |
| Reconciliation of accounting profit multiplied by applicable tax rates [Abstract] | | |
| Tax expense (income) at applicable tax rate | 77 | 243.3 |
| Other tax effects for reconciliation between accounting profit and tax expense (income) | (C) 1.86 | (D) -1.99 |
| Total tax expense (income) | 78.86 | 241.31 |

(A) Income Tax on Items that will not be reclassified to Profit or Loss : 0.31

(B) Income Tax on Items that will not be reclassified to Profit or Loss : -0.85

(C) Short / (Excess) provision for taxation for earlier years : -0.31 Deferred Tax : 2.17

(D) Short / (Excess) provision for taxation for earlier years : 0.13 Deferred Tax : -2.12

Textual information (25)

Disclosure of income tax [Text Block]

| Income Tax Expense | (? in Million) | | | |
|--|--------------------------------------|--------------------------------------|----------------------|---------------------------------|
| | For the year ended March 31, 2019 | For the year ended March 31, 2018 | | |
| i) Tax Expense recognised in the Statement of Profit and Loss | | | | |
| Current Income Tax | 77.00 | 243.30 | | |
| Income tax of earlier years | (0.31) | 0.13 | | |
| Deferred Income Tax Liability / (Asset), net | | | | |
| Origination and reversal of temporary differences | 2.17 | (2.12) | | |
| Deferred Tax Expense | 2.17 | (2.12) | | |
| Tax Expense For the Year | 78.86 | 241.18 | | |
| ii) Amounts recognised in Other Comprehensive Income | | | | |
| Items that will not be reclassified to Profit or Loss | | | | |
| Remeasurement of defined benefit plan | (0.31) | 0.85 | | |
| | (0.31) | 0.85 | | |
| iii) Reconciliation of effective tax rate | | | | |
| Profit Before Tax | 266.20 | 885.71 | | |
| Tax rate | 34.944% | 34.608% | | |
| Tax using the Company's domestic tax rate | 93.02 | 306.53 | | |
| Tax effect of: | | | | |
| Non-deductible tax expenses / disallowances under Income Tax Act (Net) | 3.48 | 4.27 | | |
| Tax-exempt income | (71.30) | (0.47) | | |
| Effect of Income taxed at specific rate | 35.64 | - | | |
| Incremental deduction allowed for research and development costs | (7.25) | (15.54) | | |
| Deductions under Chapter VI A of Income Tax Act | (1.98) | (1.42) | | |
| Others | 9.08 | 0.35 | | |
| Subsidiary profits taxed at different rate | 16.31 | (50.42) | | |
| | 77.00 | 243.30 | | |
| iv) Movement in deferred tax balances | Net Balance as on 01.04.2018 | Recognised in P&L | Recognised in OCI | Net Balance as on 31.03.2019 |
| Property, Plant and Equipment, Investment Properties | 18.97 | 5.02 | | 24.00 |
| Allowable on payment basis (Net) | 4.22 | (0.09) | | 4.13 |
| Investment in unquoted equity instruments(Mutual Funds) | (0.05) | 0.05 | | - |
| Provisions | (6.90) | (2.44) | 0.89 | (8.45) |
| Indexation benefit on Land | (11.91) | (0.95) | | (12.85) |
| Net tax liabilities | 4.34 | 1.59 | 0.89 | 6.82 |

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

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|--------------------------------|--------------------------------|
| Disclosure of exploration and evaluation assets [TextBlock] | | |
| Whether there are any exploration and evaluation activities | No | No |

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

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|--------------------------------|--------------------------------|
| Disclosure of accounting for government grants and disclosure of government assistance [TextBlock] | | |
| Whether company has received any government grant or government assistance | No | No |

[401100] Notes - Subclassification and notes on liabilities and assets**Other current financial assets others [Table]**

..(1)

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

| Other current financial assets others [Axis] | 1 | | 2 | |
|--|--|--|---------------------------------|---------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 0.35 | 0 | 57.3 | 40.79 |
| Other current financial assets others [Abstract] | | | | |
| Other current financial assets others [Line items] | | | | |
| Description other current financial assets others | Other Receivables - from a related Party | Other Receivables - from a related Party | Other Receivables - from others | Other Receivables - from others |
| Other current financial assets others | 0.35 | 0 | 57.3 | 40.79 |

Other current financial assets others [Table]

..(2)

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

| Other current financial assets others [Axis] | 3 | | 4 | |
|--|------------------------------------|------------------------------------|---------------------------------|---------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 48.73 | 43.15 | 0.03 | 0.02 |
| 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 | Interest accrued on Investments | Interest accrued on Investments |
| Other current financial assets others | 48.73 | 43.15 | 0.03 | 0.02 |

Other current financial assets others [Table]

..(3)

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

| Other current financial assets others [Axis] | 5 | |
|--|---------------------------------|---------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other current financial assets [Abstract] | | |
| Other current financial assets others | 0.52 | 0.52 |
| Other current financial assets others [Abstract] | | |
| Other current financial assets others [Line items] | | |
| Description other current financial assets others | Interest receivable - Others | Interest receivable - Others |
| Other current financial assets others | 0.52 | 0.52 |

Subclassification of trade receivables [Table]

..(1)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|------------|------------------------------------|--------------------------------|
| Classification of assets based on security [Axis] | Classification of assets based on security [Member] | | Unsecured considered good [Member] | |
| | 31/03/2019 | 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| 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 | 6,133.32 | 5,533.73 | 6,133.32 | 5,533.1 |
| Allowance for bad and doubtful debts | 0 | 0.63 | 0 | 0 |
| Total trade receivables | 6,133.32 | 5,533.1 | 6,133.32 | 5,533.1 |
| Details of trade receivables due by directors, other officers or others [Abstract] | | | | |
| Trade receivables due by directors | | | 0 | 0 |
| Trade receivables due by other officers | | | 0 | 0 |
| Total trade receivables due by directors, other officers or others | | | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Trade receivables due by firms in which any director is partner | | | 0 | 0 |
| Trade receivables due by private companies in which any director is director | | | 0 | 0 |
| Trade receivables due by private companies in which any director is member | | | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | | | 0 | 0 |

Subclassification of trade receivables [Table]

..(2)

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

| Classification based on current non-current [Axis] | Current [Member] | |
|--|-------------------|------------|
| | Doubtful [Member] | |
| Classification of assets based on security [Axis] | 31/03/2019 | 31/03/2018 |
| 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 | 0 | 0.63 |
| Allowance for bad and doubtful debts | 0 | 0.63 |
| 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 |
| Total trade receivables due by directors, other officers or others | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | |
| Trade receivables due by firms in which any director is partner | 0 | 0 |
| Trade receivables due by private companies in which any director is director | 0 | 0 |
| Trade receivables due by private companies in which any director is member | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | 0 | 0 |

Other current financial liabilities, others [Table]

..(1)

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

| Other current financial liabilities, others [Axis] | 1 | | 2 | |
|--|---|---|----------------------------------|----------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 2.95 | 0 | 76.55 | 64.45 |
| Other current financial liabilities, others [Abstract] | | | | |
| Other current financial liabilities, others [Line items] | | | | |
| Description of other current financial liabilities, others | Payable for Expenses - To related Parties | Payable for Expenses - To related Parties | Payable for Expenses - to others | Payable for Expenses - to others |
| Other current financial liabilities, others | 2.95 | 0 | 76.55 | 64.45 |

Other current financial liabilities, others [Table]

..(2)

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

| Other current financial liabilities, others [Axis] | 3 | | 4 | |
|--|--|--|--------------------------|--------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 86.96 | 1.53 | 3.32 | 7.54 |
| Other current financial liabilities, others [Abstract] | | | | |
| Other current financial liabilities, others [Line items] | | | | |
| Description of other current financial liabilities, others | Others - Foreign Exchange Contract Payable | Others - Foreign Exchange Contract Payable | Other Payables | Other Payables |
| Other current financial liabilities, others | 86.96 | 1.53 | 3.32 | 7.54 |

Other current financial liabilities, others [Table]

..(3)

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

| Other current financial liabilities, others [Axis] | 5 | |
|--|-----------------------------------|-----------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| 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 | 17.51 | 57.83 |
| Other current financial liabilities, others [Abstract] | | |
| Other current financial liabilities, others [Line items] | | |
| Description of other current financial liabilities, others | Security Deposits from dealers | Security Deposits from dealers |
| Other current financial liabilities, others | 17.51 | 57.83 |

Other current liabilities, others [Table]

..(1)

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

| Other current liabilities, others [Axis] | 1 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Disclosure of other current liabilities notes [Abstract] | | |
| Other current liabilities [Abstract] | | |
| Other current liabilities, others | 80.23 | 61.34 |
| Other current liabilities, others [Abstract] | | |
| Other current liabilities, others [Line items] | | |
| Description of other current liabilities, others | Statutory Liabilities | Statutory Liabilities |
| Other current liabilities, others | 80.23 | 61.34 |

Other current assets others [Table]

..(1)

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

| Other current assets others [Axis] | 1 | | 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 105.92 | 46.62 | 0 | 0.06 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | Prepaid Expenses | Prepaid Expenses | Advances to Employees | Advances to Employees |
| Other current assets, others | 105.92 | 46.62 | 0 | 0.06 |

Other current assets others [Table]

..(2)

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

| Other current assets others [Axis] | 3 | | 4 | |
|--|--------------------------------|---------------------------------|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 0.01 | 0 | 0 | 24.11 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | export Incentive | Export Incentive receivables | Others | Others |
| Other current assets, others | 0.01 | 0 | 0 | 24.11 |

Other current assets others [Table]

..(3)

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

| Other current assets others [Axis] | 5 | | 6 | |
|--|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 665.95 | 549.16 | 35.69 | 38.92 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | Balances with statutory authorities | Balances with statutory authorities | Deposit with govt authorities | Deposit with govt authorities |
| Other current assets, others | 665.95 | 549.16 | 35.69 | 38.92 |

Disclosure of breakup of provisions [Table]

..(1)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|--|----------------------|------------|--------------------------------|--------------------------------|
| | 31/03/2019 | 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| 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 | 21.68 | 15.99 | 4.24 | 3.99 |
| Provision leave encashment | | | 1.81 | 1.53 |
| Total provisions for employee benefits | 21.68 | 15.99 | 6.05 | 5.52 |
| CSR expenditure provision | 0 | 0 | 0 | 0 |
| Total provisions | 21.68 | 15.99 | 6.05 | 5.52 |

Other non-current assets, others [Table]

..(1)

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

| Other non-current assets, others [Axis] | 1 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other non-current assets notes [Abstract] | | |
| Other non-current assets [Abstract] | | |
| Other non-current assets, others | 10.95 | 1.32 |
| Other non-current assets, others [Abstract] | | |
| Other non-current assets, others [Line items] | | |
| Description of other non-current assets, others | Prepaid Expenses | Prepaid Expenses |
| Other non-current assets, others | 10.95 | 1.32 |

Details of loans [Table]

..(1)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|---|------------|------------------------------------|------------|
| Classification of loans [Axis] | Loans [Member] | | | |
| Classification of assets based on security [Axis] | Classification of assets based on security [Member] | | Unsecured considered good [Member] | |
| | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 16.8 | 25.9 | 16.8 | 25.9 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 16.8 | 25.9 | 16.8 | 25.9 |
| 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 | 2.06 | 0 | 2.06 |
| Total loans due by directors, other officers or others | 0 | 2.06 | 0 | 2.06 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of loans [Table]

..(2)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|------------|
| Classification of loans [Axis] | Security deposits [Member] | | Loans given employees [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | (A) 15.8 | (B) 23.84 | 1 | 2.06 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 15.8 | 23.84 | 1 | 2.06 |
| 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 | 2.06 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 2.06 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Footnotes

(A) Security Deposits - To related Party : 8.6 Security Deposits - To Others : 7.2

(B) Security Deposits - To related Party : 19.4 Security Deposits - To Others : 4.44

Details of loans [Table]

..(3)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|------------|------------------------------------|------------|
| Classification of loans [Axis] | Loans [Member] | | | |
| Classification of assets based on security [Axis] | Classification of assets based on security [Member] | | Unsecured considered good [Member] | |
| | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 16.64 | 15.77 | 16.64 | 15.77 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 16.64 | 15.77 | 16.64 | 15.77 |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 2 | 1.91 | 2 | 1.91 |
| Total loans due by directors, other officers or others | 2 | 1.91 | 2 | 1.91 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of loans [Table]

..(4)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|------------|
| Classification of loans [Axis] | Security deposits [Member] | | Loans given employees [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | (A) 14.64 | (B) 13.86 | 2 | 1.91 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 14.64 | 13.86 | 2 | 1.91 |
| 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 | 2 | 1.91 |
| Total loans due by directors, other officers or others | 0 | 0 | 2 | 1.91 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Footnotes

(A) To Others : 14.64

(B) Security Deposits - To Others : 13.86

Details of advances [Table]

..(1)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | Current [Member] |
|--|---|------------------------------------|------------------------------------|---|
| | Advances [Member] | | Capital advances [Member] | Advances [Member] |
| Classification of advances [Axis] | Classification of assets based on security [Member] | Unsecured considered good [Member] | Unsecured considered good [Member] | Classification of assets based on security [Member] |
| Classification of assets based on security [Axis] | 31/03/2018 | 31/03/2018 | 31/03/2018 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 2.44 | 2.44 | 2.44 | 1,354.39 |
| Nature of other advance | | | | Refer to child member |
| 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 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| 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 Millions of INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|------------------------------------|--------------------------|-------------------|
| Classification of advances [Axis] | Advances [Member] | | | |
| Classification of assets based on security [Axis] | Classification of assets based on security [Member] | Unsecured considered good [Member] | | Doubtful [Member] |
| | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 1,345.02 | 1,354.39 | 1,345.02 | 0 |
| Nature of other advance | Refer to child member | Refer to child member | Refer to child member | |
| 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 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| 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 Millions of INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|-------------------|------------------------------------|------------|-------------------|
| Classification of advances [Axis] | Advances [Member] | Advances given suppliers [Member] | | |
| Classification of assets based on security [Axis] | Doubtful [Member] | Unsecured considered good [Member] | | Doubtful [Member] |
| | 31/03/2018 | 31/03/2019 | 31/03/2018 | 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 0 | 652.75 | 756.94 | (A) 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 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Footnotes

(A) Considered Doubtful : 0.13 Provision for Doubtful Advances : -0.13

Details of advances [Table]

..(4)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|-----------------------------------|------------------------------------|------------|------------------------------------|
| | Advances given suppliers [Member] | Advances given employees [Member] | | Other Advances [Member] |
| Classification of assets based on security [Axis] | Doubtful [Member] | Unsecured considered good [Member] | | Unsecured considered good [Member] |
| | 31/03/2018 | 31/03/2019 | 31/03/2018 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 0 | 0 | 0 | 701.64 |
| Nature of other advance | | | | Refer to child member |
| 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 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(5)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|------------------------------------|--|---|--------------------------------------|
| | Other Advances [Member] | Deposits with statutory authorities [Member] | | Other deposit assets [Member] |
| Classification of advances [Axis] | Unsecured considered good [Member] | Unsecured considered good [Member] | | Unsecured considered good [Member] |
| Classification of assets based on security [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 588.08 | 665.95 | 549.16 | (A) 35.69 |
| Nature of other advance | Refer to child member | Balances with the statutory authorities | Balances with the statutory authorities | Deposits with government Authorities |
| 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 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Footnotes

(A) Deposits with government Authorities : 35.69

Details of advances [Table]

..(6)

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

| Classification based on current non-current [Axis] | Current [Member] |
|--|--------------------------------------|
| | Other deposit assets [Member] |
| Classification of advances [Axis] | Unsecured considered good [Member] |
| Classification of assets based on security [Axis] | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | |
| Disclosure of notes on advances [Abstract] | |
| Disclosure of advances [Abstract] | |
| Disclosure of advances [Line items] | |
| Advances | (A) 38.92 |
| Nature of other advance | Deposits with government Authorities |
| Details of advance due by directors other officers or others [Abstract] | |
| Advance due by directors | 0 |
| Advance due by other officers | 0 |
| Total advance due by directors other officers or others | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | |
| Advance due by firms in which any director is partner | 0 |
| Advance due by private companies in which any director is director | 0 |
| Advance due by private companies in which any director is member | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 |

Footnotes

(A) Deposits with government Authorities : 38.12

Other non-current financial assets, others [Table]

..(1)

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

| Classification of other non-current financial assets others [Axis] | 1 | |
|--|--|--|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other non-current financial assets notes [Abstract] | | |
| Other non-current financial assets [Abstract] | | |
| Other non-current financial assets, others | 5.61 | 5.34 |
| Other non-current financial assets, others [Abstract] | | |
| Other non-current financial assets, others [Line items] | | |
| Description other non-current financial assets, others | Term Deposits Accounts (with maturity more than 12 months)* | Term Deposits Accounts (with maturity more than 12 months)* |
| Other non-current financial assets, others | 5.61 | 5.34 |

Classification of inventories [Table]

..(1)

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

| Classification of inventories [Axis] | Company inventories [Member] | | Raw materials [Member] | |
|--|------------------------------|------------|---|---|
| | 31/03/2019 | 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 2,528.09 | 3,003.04 | 898.36 | 1,304.13 |
| Mode of valuation | | | valued at cost or net realizable value whichever is lower | valued at cost or net realizable value whichever is lower |

Classification of inventories [Table]

..(2)

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

| Classification of inventories [Axis] | Finished goods [Member] | | Stock-in-trade [Member] | |
|--|---|---|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 204.88 | 210.58 | 1,397.34 | 1,458.73 |
| Mode of valuation | valued at cost or net realizable value whichever is lower | valued at cost or net realizable value whichever is lower | valued at cost or net realizable value whichever is lower | valued at cost or net realizable value whichever is lower |

Classification of inventories [Table]

..(3)

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

| Classification of inventories [Axis] | Stores and spares [Member] | | Other inventories [Member] | |
|--|---|---|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 1.78 | 2.04 | 25.73 | 27.56 |
| Mode of valuation | valued at cost or net realizable value whichever is lower | valued at cost or net realizable value whichever is lower | Refer to child member | Refer to child member |
| Nature of other inventories | | | Refer to child member | Refer to child member |

Classification of inventories [Table]

..(4)

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

| Classification of inventories [Axis] | Other inventories, others [Member] | |
|--|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Inventories notes [Abstract] | | |
| Classification of inventories [Abstract] | | |
| Classification of inventories [Line items] | | |
| Inventories | (A) 25.73 | (B) 27.56 |
| Mode of valuation | valued at cost or net realizable value whichever is lower | valued at cost or net realizable value whichever is lower |
| Nature of other inventories | Packing & Packaging Materials and Fuel | Packing & Packaging Materials and Fuel |

Footnotes

(A) Packing & Packaging Materials : 25.4 Fuel : 0.33

(B) Packing & Packaging Materials : 27.45 Fuel : 0.11

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|---|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock] | | |
| Disclosure of notes on trade receivables explanatory [TextBlock] | Refer note 36 (B)(4)(b) for amounts from related parties The group's exposure to credit and currency risk related to trade receivables are disclosed in note 43. | |
| Disclosure of notes on loans explanatory [TextBlock] | Refer Note 42 for information about credit risk and market risk for loans. | |
| Disclosure of notes on other non-current financial assets [TextBlock] | In Term Deposits Accounts held as margin for Letter of Credit/ Letter of Undertaking for Buyers credits/ Bank Guarantees issued by banks. | |
| Total other non-current financial assets | 5.61 | 5.34 |
| Advances, non-current | (A) 0 | (B) 2.44 |
| Total other non-current assets | 10.95 | 3.76 |
| Disclosure of inventories Explanatory [TextBlock] | Refer Note 19 for inventories pledged as security for current borrowings Finished Goods Includes Stock in transit | |
| Disclosure of notes on cash and bank balances explanatory [TextBlock] | Textual information (26) [See below] | |
| Fixed deposits with banks | 0 | 0 |
| Total balance with banks | 0 | 0 |
| Cheques, drafts on hand | 21.12 | 0 |
| Cash on hand | 16.35 | 4.14 |
| Others | (C) 24.1 | (D) 168.14 |
| Total cash and cash equivalents | 61.57 | 172.28 |
| Bank balance other than cash and cash equivalents | 1,090.74 | 1,898.11 |
| Total cash and bank balances | 1,152.31 | 2,070.39 |
| Nature of other cash and cash equivalents | Term Deposits | Term Deposits |
| Balances held with banks to extent held as margin money | 1,090.74 | 1,898.11 |
| Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments | 1,090.74 | 1,898.11 |
| Bank deposits with more than 12 months maturity | 0 | 0 |
| Total other current financial assets | 106.93 | 84.48 |
| Advances, current | (E) 652.74 | (F) 756.94 |
| Total other current assets | 1,460.31 | 1,415.81 |
| Current maturities of long-term debt | 40.68 | 45.42 |
| Interest accrued on borrowings | 0 | 0 |
| Interest accrued on public deposits | 0 | 0 |
| Interest accrued others | (G) 38.77 | (H) 47.27 |
| Unpaid dividends | 0 | 0 |
| Unpaid matured deposits and interest accrued thereon | 0 | 0 |
| Unpaid matured debentures and interest accrued thereon | 0 | 0 |
| Debentures claimed but not paid | 0 | 0 |
| Public deposit payable, current | 0 | 0 |
| Total other current financial liabilities | 266.74 | 224.04 |
| Revenue received in advance | 4.67 | 3.59 |
| Advance received from customers | (I) 304.66 | (J) 141.41 |
| Total other advance | 304.66 | 141.41 |
| Current liabilities portion of share application money pending allotment | 0 | 0 |
| Total other current liabilities | 389.56 | 206.34 |

Footnotes

- (A) Capital Advances : 0
- (B) Capital Advances : 2.44
- (C) In Current Account : 17.06 In Export Earners Foreign Currency Account : 2.4 In Cash Credit Account : 4.64
- (D) In Current Account : 129.02 In Export Earners Foreign Currency Account : 4.19 In Cash Credit Account : 34.93
- (E) Advances to supplier
- (F) Advances to supplier
- (G) To related parties : 18.89 To others : 19.88
- (H) To related parties : 24.54 To others : 22.73
- (I) Contract Liabilities (Advance Payment from Customers)
- (J) Contract Liabilities (Advance Payment from Customers)

Textual information (26)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Cash & Cash Equivalents

Refer Note 19 -current borrowings for security for cash credit account

Bank Balances

Term Deposits Accounts held as margin for Letter of Credit/ Letter of Undertaking for Buyers credits/ Bank Guarantees issued by banks,
Lodged with customers for security deposits

Margin deposit account represents margin deposit for bills discounted with bank.

[401200] Notes - Additional disclosures on balance sheet

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|---|
| Disclosure of additional balance sheet notes explanatory [TextBlock] | Textual information (27) [See below] | |
| Additional balance sheet notes [Abstract] | | |
| Contingent liabilities and commitments [Abstract] | | |
| Classification of contingent liabilities [Abstract] | | |
| Claims against company not acknowledged as debt | 2,089.37 | 1,921.17 |
| Guarantees | 850.95 | 0 |
| Total contingent liabilities | 2,940.32 | 1,921.17 |
| Classification of commitments [Abstract] | | |
| Estimated amount of contracts remaining to be executed on capital account and not provided for | 74.89 | 10.55 |
| Total commitments | 74.89 | 10.55 |
| Nature of other commitments | Textual information (28) [See below] | |
| Total contingent liabilities and commitments | 3,015.21 | 1,931.72 |
| Details regarding dividends [Abstract] | | |
| Amount of dividends proposed to be distributed to equity shareholders | 0 | 0 |
| Amount of per share dividend proposed to be distributed to equity shareholders | [INR/shares] 0 | [INR/shares] 0 |
| Details of deposits [Abstract] | | |
| Deposits accepted or renewed during period | 0 | 0 |
| Deposits matured and claimed but not paid during period | 0 | 0 |
| Deposits matured and claimed but not paid | 0 | 0 |
| Deposits matured but not claimed | 0 | 0 |
| Interest on deposits accrued and due but not paid | 0 | 0 |
| Details of share application money received and paid [Abstract] | | |
| Share application money received during year | 0 | 0 |
| Share application money paid during year | 0 | 0 |
| Amount of share application money received back during year | 0 | 0 |
| Amount of share application money repaid returned back during year | 0 | 0 |
| Number of person share application money paid during year | [pure] 0 | [pure] 0 |
| Number of person share application money received during year | [pure] 0 | [pure] 0 |
| Number of person share application money paid as at end of year | [pure] 0 | [pure] 0 |
| Number of person share application money received as at end of year | [pure] 0 | [pure] 0 |
| Share application money received and due for refund | 0 | 0 |
| Details regarding cost records and cost audit[Abstract] | | |
| Details regarding cost records [Abstract] | | |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No | No |
| Net worth of company | 0 | 0 |
| Details of unclaimed liabilities [Abstract] | | |
| Unclaimed share application refund money | 0 | 0 |
| Unclaimed matured debentures | 0 | 0 |
| Unclaimed matured deposits | 0 | 0 |
| Interest unclaimed amount | 0 | 0 |
| Financial parameters balance sheet items [Abstract] | | |
| Investment in subsidiary companies | 0 | 0 |
| Investment in government companies | 0 | 0 |
| Amount due for transfer to investor education and protection fund (IEPF) | 0 | 0 |
| Gross value of transactions with related parties | 0 | 0 |
| Number of warrants converted into equity shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into preference shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into debentures during period | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (in foreign currency) | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (INR) | [pure] 0 | [pure] 0 |

Textual information (27)

Disclosure of additional balance sheet notes explanatory [Text Block]

| INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD | As at March 31, 2019 | | As at March 31, 2018 | |
|--|-------------------------|----------------|-------------------------|----------------|
| | No. of Shares/Units | (? in Million) | No. of Shares/Units | (? in Million) |
| Investment in equity instruments (fully paid-up) | | | | |
| Unquoted investment in joint venture company: | | | | |
| In Texol Lubritech FZC of Arab Emirati Dirham 1000 each | 500 | 8.72 | 500 | 8.72 |
| Group share of profit (loss) for the year | | 1.25 | | (1.03) |
| | | 9.97 | | 7.69 |
| Aggregate Amount of Unquoted Investments | | 9.97 | | 7.69 |

Note No. 20 TRADE PAYABLES (Rs. in Million)

| | | |
|--|----------|----------|
| Trade Payables (Including acceptances) | | |
| - Due to Micro and Small Enterprises | 0.21 | 1.42 |
| - Due to Others | 7,059.28 | 5,962.91 |
| | 7059.49 | 5,964.33 |

Notes: The disclosure as per The Micro, Small and Medium Enterprises Development Act, 2006, (MSMED Act). (RS in Million)

| | As at March 31, 2019 | As at March 31, 2018 |
|--|-------------------------|----------------------------|
| (a) (i) Delayed payments due - Principal amount | - | - |
| (ii) Interest due on the above. | - | - |
| (b) Total interest paid on all delayed payments during the year under the provision of the Act | - | - |

| | | |
|--|---|---|
| (c) Interest due on principal amounts paid beyond the due date during the year but without the interest amounts under this Act | - | - |
| (d) Interest accrued but not due | - | |
| (e) Total interest due but not paid | - | |

(The above information regarding micro and small enterprises has been determined on the basis of information available with the Company).

Financial risk management

The Company is exposed to financial risks arising from its operations and the use of financial instruments. The Company has identified financial risks and categorised them in three parts viz.

- (i) Credit Risk,
- (ii) Liquidity Risk and
- (iii) Market Risk.

Risk management framework

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors are responsible for developing and monitoring the Company's risk management.

The Company's risk management framework, are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

(ii) Credit Risk

Credit risk refers to the possibility of a customer and other counterparties not meeting their obligations and terms and conditions which would result into financial losses. Such risk arises mainly from trade receivables, other receivables, loans and investments. For other financial assets (including investments securities, cash and cash equivalents and derivatives), the Company minimise credit risk by dealing exclusively with high credit rating counterparties.

Credit risk is managed through internal credit control mechanism such as credit approvals, establishing credit limits and continuously monitoring the credit worthiness of customers to which the Company grants credit terms in the normal course of business. The Company establishes an allowance for doubtful debts and impairment that represents its estimate of incurred losses in respect of trade and other receivables, loans and advances. The maximum exposure to credit risk in case of all the financial instruments covered below is restricted to their respective carrying amount.

| Trade Receivables | (? in Million) | |
|--------------------|-----------------------|----------------------|
| | As at March 31, 2019 | As at March 31, 2018 |
| Ageing | Gross Carrying Amount | |
| More than 6 months | 253.70 | 521.68 |
| Others | 4,914.25 | 4,778.14 |
| | 5,167.94 | 5,299.82 |

Management believe that the unimpaired amounts which are past due are fully collectible

The movement in the allowance for impairment in respect of trade receivables is as follows

| Particulars | (? in Million) | |
|--|----------------|---------|
| Balance as at March 31, 2018 | | 0.63 |
| Impairment loss recognised during the year | | - |
| Amounts written back due to recovery | | - |
| Amounts written back due to non-recovery | | (0.63) |
| Balance as at March 31, 2019 | | 0.00 |
| Bad-debts | 2018-19 | 2017-18 |

| | | |
|--|--------|-------|
| Bad-debts recognised in statement of Profit and Loss a/c | 381.52 | 10.27 |
|--|--------|-------|

Investments

The Company invests its surplus funds mainly in liquid schemes of mutual funds which carry no / low mark to market risks for short duration and therefore, does not expose the Company to credit risk. Such investments are made after reviewing the credit worthiness and market standing of such funds and therefore, does not expose the Company to credit risk. Such investments are monitored on a regular basis.

Loans and other financial assets

Loans and other financial assets includes other receivables, loans given and earnest money deposits/security deposits to customers, security deposits for premises taken on lease. This loans and deposits were made in continuation of business related activities and are made after review as per companies policy.

Cash and cash equivalents

The cash and cash equivalents are held with banks with good credit ratings. Also, the Company invests its surplus funds in bank fixed deposits and liquid schemes of mutual funds, which carry no / low mark to market risks for short duration and therefore, does not expose the Company to credit risk.

Derivatives

The Forward/option contracts were entered into with banks having an investment grade rating and exposure to counterparties is closely monitored and kept within the approved limits.

ii. 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 have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company maintains sufficient cash and cash equivalents, and internally generated cash flows to finance their activities, including maintaining the flexibility of funding through the use of credit facilities from banks. Management monitors this regularly to keep its liquidity risk to an appropriate level.

a) Financing arrangements

The Company has an adequate fund and non-fund based limits lines with various banks. The Company's diversified source of funds and strong operating cash flow enables it to maintain requisite capital structure discipline. The financing products include working capital loans like buyer's credit loan, Packing credit Loans etc.

b) Maturities of financial liabilities

The amounts disclosed in the table are the contractual undiscounted cash flows

| As at March 31,2019 | | | | | (? in Million) |
|--|----------|--------------------|--------------|---------------------|----------------|
| | Total | Less than One year | 1 to 5 years | More than Five year | |
| Long term borrowings | 25.07 | - | 19.14 | 5.93 | |
| Short term borrowings | 790.34 | 790.34 | | | |
| Current maturities of long term borrowings | 40.67 | 40.67 | | | |
| Trade and other payables | 6,724.51 | 6,724.51 | | | |
| Other financial liabilities | 134.23 | 134.23 | - | | |
| Derivative financial liabilities | 86.96 | 86.96 | | | |
| | 7,801.77 | 7,776.70 | 19.14 | 5.93 | |
| As at March 31,2018 | | | | | (? in Million) |
| | Total | Less than One year | 1 to 5 years | More than Five year | |
| Long term borrowings | 57.68 | | 47.67 | 10.01 | |
| Short term borrowings | 2,728.64 | 2,728.64 | | | |
| Current maturities of long term borrowings | 45.42 | 45.42 | | | |
| Trade and other payables | 5,859.41 | 5,859.41 | | | |
| Other financial liabilities | 168.39 | 168.39 | - | | |

| | | | | |
|----------------------------------|----------|----------|-------|-------|
| Derivative financial liabilities | 1.53 | 1.53 | | |
| | 8,861.08 | 8,803.41 | 47.67 | 10.01 |

iii. Market Risk

The risk that the fair value or future cash flows of financial instruments will fluctuate because of changes in market price. Market risk further comprises of

- (a) Currency risk ,
- (b) Interest rate risk and
- (c) Commodity risk.

a) Currency risk

The Company is exposed to currency risk mainly on account of its import payables, short term borrowings and export receivables in foreign currency. The major exposures of the Company are in U.S. dollars. The Company hedges its import foreign exchange exposure partly through exports and depending upon the market situations partly through options and forward foreign currency covers. The Company has a policy in place for hedging its foreign currency borrowings along with interest. The Company does not use derivative financial instruments for trading or speculative purposes.

| Category | Instrument Currency | | | Cross Currency | |
|---|--------------------------|-------|------|----------------------|--------|
| | Forward/Option contracts | USD | | INR | |
| Hedges of recognised assets & Liabilities | | | | | |
| Exposure to currency risk - The currency profile of financial assets and financial liabilities is below : | | | | | |
| | As at March 31, 2019 | | | As at March 31, 2018 | |
| Financial assets | INR | USD | EUR | INR | USD |
| Trade and other receivables | 687.42 | 9.59 | 0.32 | 674.62 | 10.16 |
| Cash and Cash Equivalents | 2.41 | 0.03 | - | 4.19 | 0.06 |
| Less: Forward Contracts | - | - | - | (177.99) | (2.75) |
| Net exposure for assets - A | 689.82 | 9.62 | 0.32 | 500.82 | 7.48 |
| Financial liabilities | | | | | |
| Trade and other payables | 5,477.89 | 77.91 | 1.10 | 5,275.99 | 80.41 |
| | | | | | 0.01 |

| | | | | | | |
|-------------------------------------|------------|---------|--------|------------|----------|------|
| Short term borrowings | 194.46 | 2.81 | - | 2,584.80 | 39.54 | 0.11 |
| Other current financial liabilities | 18.62 | 0.27 | 0.00 | 21.71 | 0.33 | 0.00 |
| Less: Forward Contracts | (4,149.63) | (57.57) | (0.35) | (395.80) | (6.07) | - |
| Net exposure for liabilities - B | 1,541.34 | 23.42 | 0.74 | 7,486.70 | 114.22 | 0.13 |
| Net exposure (A-B) | (851.52) | (13.79) | (0.43) | (6,985.88) | (106.74) | |

The following exchange rates have been applied at the end of the respective years

| | As at March 31, 2019 | As at March 31, 2018 |
|-------|----------------------|----------------------|
| USD 1 | 69.12 | 65.04 |

Sensitivity analysis

A reasonably possible strengthening / (weakening) of the Indian Rupee against the foreign currencies at March 31 would have affected the measurement of financial instruments denominated in foreign currencies and affected equity and profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecast sales and purchases.

| | For the year ended March 31, 2019 | | For the year ended March 31, 2018 | |
|---|-----------------------------------|-----------|-----------------------------------|-----------|
| | strengthening | weakening | strengthening | weakening |
| USD Movement (%) | 1% | 1% | 1% | 1% |
| Impact on Profit or (loss) (Rs. In Million) | (9.53) | 9.53 | (69.42) | 69.42 |

b) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Interest rate risk can be either fair value interest rate risk or cash flow interest rate risk. Fair value interest rate risk is the risk of changes in fair values of fixed interest bearing investments because of fluctuations in the interest rates. Cash flow interest rate risk is the risk that the future cash flows of floating interest bearing investments will fluctuate because of fluctuations in the interest rates.

The Management is responsible for the monitoring of the Company's interest rate position. Various variables are considered by the Management in structuring the Company's borrowings to achieve a reasonable, competitive, cost of funding.

Exposure to interest rate risk

Company's interest rate risk arises from borrowings. The interest rate profile of the Company's interest bearing financial instruments as reported to the Management of the Company is as follows:

| Borrowings | As at March 31, 2019 | As at March 31, 2018 |
|--------------------------|----------------------|----------------------|
| Fixed rate borrowings | 15.27 | 14.81 |
| Variable rate borrowings | 840.80 | 2,816.94 |
| | 856.07 | 2,831.75 |

Fair value sensitivity analysis for fixed-rate instruments

The Company does not account for any fixed-rate financial assets or financial liabilities at fair value through profit or loss. Therefore, a change in interest rates at the reporting date would not affect profit or loss.

Cash flow sensitivity analysis for variable-rate instruments

A reasonably possible change of 25 basis points in interest rate would have resulted in variation in the interest expense for the Company by the amounts indicated in the table below. This analysis assumes that all other variables, in particular foreign currency exchange rates, remain constant. This calculation also assumes that the change occurs at the balance sheet date and has been calculated based on risk exposures outstanding as at that date. The year end balances are not necessarily representative of the average debt outstanding during the period.

Cash flow sensitivity analysis for variable-rate instruments

A reasonably possible change of 25 basis points in interest rates at the reporting date would have increased / (decreased) profit or loss by the amounts shown below. The indicative 25 basis point (0.25%) movement is directional and does not reflect management forecast on interest rate movement.

This analysis assumes that all other variables, in particular foreign currency exchange rates, remain constant.

| | For the year ended March 31, 2019 | | For the year ended March 31, 2018 | |
|---|--------------------------------------|-------------------|--------------------------------------|-------------------|
| | 25 bp increase | 25 bp decrease | 25 bp increase | 25 bp decrease |
| Floating rate borrowing | 0.25% | 0.25% | 0.25% | 0.25% |
| Impact on Profit or (loss) (Rs. In Million) | (0.00) | 0.00 | (0.00) | 0.00 |

iii Commodity Risk

Raw Material Risk

a. Petroleum Products Segment - Timely availability and also non-availability of good quality base oils from across the globe could negate the qualitative and quantitative production of the various products of the Company. Volatility in prices of crude oil and base oil is another major risk for this segment. The Company procures base oils from various suppliers scattered in different parts of the world. The Company tries to enter into long term supply contracts with regular suppliers and at times buys the base oils on spot basis.

b. Coal segment The Company is affected by the price volatility of commodity - coal. It requires continuous supply of these commodities, due to the increase in volatility of the price of the commodities. We import non-coking coal, which is primarily used for power and heat generation, from Indonesia and South Africa. The non-coking coal is imported by us and supplied to our domestic customers, primarily in power, steel, pharmaceutical, paper, cement, sugar, textile and tyre industries.

We have established relations with various mines in Indonesia and South Africa for consistent and uninterrupted supply of coal to our customers in India. Based on each consignment and delivery terms around it, we engage different shipping companies for chartering of mother vessels, with railways for long distance transportation within India and with local transporters to deliver upto the point of usage.

Capital management

The Company's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. Management monitors the return on capital as well as the level of dividends to ordinary shareholders.

(i) Debt Equity Ratio

The Company monitors capital using debt equity ratio. The Company's debt to equity ratios are as follows:

| | As at March 31, 2019 | As at March 31, 2018 |
|---|----------------------|----------------------|
| Debt | | |
| Long term borrowings | 25.07 | 57.68 |
| Short term borrowings | 790.34 | 2,728.64 |
| Add: Current maturities of long term borrowings | 40.67 | 45.42 |
| Total Borrowing | 856.07 | 2,831.75 |
| Total Equity | 3,225.02 | 3,202.35 |
| Debts to Equity Ratio | 0.27 | 0.88 |
| ii Dividends | Year ended | |
| Proposed during the period/year | March 31, 2019 | March 31, 2018 |
| - Interim Dividend | Rate per Share | |
| | 10.00 | - |

| | | | |
|------------------|---------------------------|--------|-------|
| | Amount in (Rs in Million) | 160.00 | - |
| - Final Dividend | Rate per Share | - | 2.00 |
| | Amount in (Rs in Million) | - | 32.00 |

43. Master netting or Similar agreements

The following table presents the recognised financial instruments that are offset, or subject to enforceable master netting arrangements and other similar agreements but not offset, as at Balance Sheet dates:

| Particulars | Effect of offsetting on balance Sheet | | Related amounts not offset | | | |
|-------------------------|---------------------------------------|--|--|---|----------------------------------|-------------|
| | Gross Amount | Gross Amounts set off in the Balance sheet | Net Amounts presented in the Balance sheet | Amounts Subject o master netting arrangements | Financial instruments collateral | Net Amounts |
| As at March 31, 2019 | | | | | | |
| Financial Assets | | | | | | |
| Derivatives Instruments | - | - | - | - | - | - |
| Financial Liabilities | | | | | | |
| Derivatives Instruments | 86.95 | - | 86.95 | - | - | 86.95 |
| As at March 31, 2018 | | | | | | |
| Financial Assets | | | | | | |
| Derivatives Instruments | - | - | - | - | - | - |
| Financial Liabilities | | | | | | |
| Derivatives | | | | | | |

| | | | | | | |
|-------------|------|---|------|---|---|------|
| Instruments | 1.53 | - | 1.53 | - | - | 1.53 |
|-------------|------|---|------|---|---|------|

Offsetting arrangements

Derivatives

The Parent company enters into derivative contracts for hedging foreign exchange exposures. Agreements with derivative counterparties are based on an ISDA Master Agreement. Under the terms of these arrangements, only where certain credit events occur (such as default), the net position owing | receivable to a single counterparty in the same currency will be taken as owing and all the relevant arrangements terminated. As the company does not presently have a legally enforceable right of set-off, these amounts have not been offset in the Balance Sheet.

Event occurring after the balance sheet date

The Board of Directors at their meeting held on June 28, 2019 proposed a dividend of RsNil (P.Y. Rs 2) per equity shares of ₹10 each for the year ended March 31, 2019,

46. Dividend on Equity Shares

| Particulars | Year Ended | |
|--|----------------|----------------|
| | March 31, 2019 | March 31, 2018 |
| Proposed Dividend (₹) 2 per shares* | - | 32 |
| Interim Dividend ₹10 per shares** | 160 | - |
| Weighted average number of Shares | 16,000,000 | 16,000,000 |
| Nominal Value of Per Equity Shares (₹) | 10 | 10 |

*Proposed Dividend is subject to Shareholders' approval in the ensuing Annual General Meeting and has not been recognised as a liability as at Balance Sheet date.

As on March 31, 2019, the tax liability with respect to the dividends proposed is ₹ Nil (March 31, 2018 : ₹6.51 Million).

** The Board of Directors have declared Interim Dividend of Rs.10 per equity shares of Rs.10 each. i.e. 100% on Equity Share Capital in Board of Directors Meeting held on March 20, 2019. The said dividend is declared as a consequence of receipt of Dividend by Parent company from a Wholly owned subsidiary company Gandhar Global Singapore PTE Limited. (Refer Note No.51).

All amounts disclosed in the financial statements and notes have been rounded off to the nearest million as per the requirements of Schedule III, unless otherwise stated.

Textual information (28)

Nature of other commitments

| | | | | | |
|---|----------------------|----------------|---|-------|-------|
| Capital Commitment (₹ in Million) S.N Particulars | As at March 31, 2019 | March 31, 2018 | Estimated amount of contracts remaining to be executed on capital accounts and not provided for (net of advances) | 10.55 | 74.89 |
|---|----------------------|----------------|---|-------|-------|

[611800] Notes - Revenue

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|-----------------------------------|---|---|
| Disclosure of revenue [TextBlock] | Textual information (29) [See below] | Textual information (30) [See below] |

Textual information (29)

Disclosure of revenue [Text Block]

Effective April 1 2018, the group adopted Ind AS 115 "Revenue from Contracts with Customers." The effect on adoption of IND AS 115 is insignificant.

Revenue is recognised when control of goods is transferred to a customer in accordance with the terms of the contract. The control of the goods is transferred upon delivery to the customers either at factory gate of the Group or Specific location of the customer or when goods are handed over to freight carrier, as per the terms of the contract. A receivable is recognised by the Group when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment is due.

- a. Revenue from service activities/ Logistics contracts (cargo handling contracts and transport contracts) are recognized upon completion of services.

Revenue is measured based on the consideration to which the Group expects to be entitled as per contract with a customer. The consideration is determined based on the price specified in the contract, net of estimated variable consideration. Accumulated experience is used to estimate and provide for the variable consideration, using the expected value method, and revenue is recognised to the extent that it is highly probable that a significant reversal will not occur. Revenue excludes any taxes or duties collected on behalf of the government which are levied on sales such as goods and services tax.

- b. Insurance Claims are accounted when the ultimate outcome of the same is certain and amount ascertained. Till the time of uncertainty about outcome and amount of claim, their recognition is postponed.

- c. Dividends are recognised in the statement of Profit and Loss only when the right to receive payment is established. It is probable that economic benefit associated with the Dividend will flow to the group and the amount of Dividend can be measured reliably.

- d. For all financial instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR), which is the rate that discounts the estimated future cash payments or receipts through the expected life of the financial instruments or a shorter period, where appropriate, to the net carrying amount of the financial assets. Interest income is included in other income in the Statement of Profit and Loss.

- e. Income on assets given on operating lease is recognised on a straight line basis over the lease term in the Statement of Profit and Loss.

- f. Eligible export incentives are recognised in the year in which the conditions precedent are met and there is no significant uncertainty about the collectability.

Textual information (30)

Disclosure of revenue [Text Block]

- a. Sales are recognised when goods are supplied and significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of contract and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods. Sales are net of returns, trade discounts, rebates and excluding taxes or duty.

Revenue from service activities/ Logistics contracts (cargo handling contracts and transport contracts) are recognized as and when services are rendered.

Sales tax/ value added tax (VAT)/Goods & Service Tax (GST) is not received by the Group on its own account. Rather, it is tax collected on value added to the commodity by the seller on behalf of the government. Accordingly, it is excluded from revenue.

- b. Insurance Claims are accounted when the ultimate outcome of the same is certain and amount ascertained. Till the time of uncertainty about outcome and amount of claim, their recognition is postponed.

- c. Dividend income is recognised when the right to receive the payment is established.

- d. For all financial instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR), which is the rate that discounts the estimated future cash payments or receipts through the expected life of the financial instruments or a shorter period, where appropriate, to the net carrying amount of the financial assets. Interest income is included in other income in the Statement of Profit and Loss.

- e. Income on assets given on operating lease is recognised on a straight line basis over the lease term in the Statement of Profit and Loss.

- f. Benefits available against exports are estimated at net realizable value and accounted for in the year of exports.

[612400] Notes - Service concession arrangements

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|---|
| 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 Millions of INR

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|---|
| Disclosure of notes on construction contracts [TextBlock] | | |
| Whether there are any construction contracts | No | No |

[612600] Notes - Employee benefits

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|---|---|
| Disclosure of employee benefits [TextBlock] | Textual information (31) [See below] | Textual information (32) [See below] |
| Disclosure of defined benefit plans [TextBlock] | Textual information (33) [See below] | |
| Whether there are any defined benefit plans | No | No |
| Disclosure of sensitivity analysis for actuarial assumptions [TextBlock] | Textual information (34) [See below] | |

Textual information (31)

Disclosure of employee benefits [Text Block]

| Defined Benefit Plan | | | |
|--|---|-----------------------------------|-----------------------------------|
| The amounts recognised in the Parent company's financial statement as at year end are as under : | | | |
| Sr. No. | Particulars | (? in Million) | |
| | | For the year ended March 31, 2019 | For the year ended March 31, 2018 |
| I | Changes in present value of obligations | | |
| | Present Value of Obligations at beginning of the year | 19.30 | 16.35 |
| | Interest cost | 1.38 | 1.14 |
| | Current Service Cost | 3.30 | 3.13 |
| | Past service cost-(non vested benefits) | - | - |
| | Past service cost-(vested benefits) | - | 1.43 |
| | Benefits Paid | (0.69) | (0.27) |
| | Contribution by plan participants | - | - |
| | Business Combinations | - | - |
| | Curtailments | - | - |
| | Settlements | - | - |
| | Actuarial (gain)/loss on obligations | 0.89 | (2.47) |
| | Present Value of Obligations at end of period | 24.19 | 19.30 |
| II | Interest Expenses | | |
| | Interest Cost | 1.38 | 1.14 |
| III | Fair Value of Plan Assets | | |
| | Fair Value of Plan Assets at beginning | - | - |
| | Interest Income | - | - |
| IV | Net Liability | | |
| | Present Value of Obligations at beginning of period | 19.30 | 16.35 |
| | Fair Value of Plan Assets at beginning Report | - | - |
| | Net Liability | 19.30 | 16.35 |
| V | Net Interest | | |
| | Interest Expenses | 1.38 | 1.14 |

| | | | |
|------|--|--------|--------|
| | Interest Income | - | - |
| | Net Interest | 1.38 | 1.14 |
| VI | Actual return on plan assets | - | - |
| | Less Interest income included above | - | - |
| | Return on plan assets excluding interest income | - | - |
| VII | Actuarial Gain/(Loss) on obligation | - | - |
| | Due to Demographic Assumption* | - | - |
| | Due to Financial Assumption | (0.52) | (0.37) |
| | Due to Experience | 1.41 | (2.10) |
| | Total Actuarial (Gain)/Loss | 0.89 | (2.47) |
| | *This figure does not reflect interrelationship between demographic assumption and financial assumption when a limit is applied on the benefit the effect will be shown as an experience | | |
| VIII | Fair Value of Plan Assets | | |
| | Opening Fair value of plan asset | - | - |
| | Adjustment to opening Fair Value of plan asset | - | - |
| | Return on Plan Assets Excl. interest income | - | - |
| | Interest Income | - | - |
| | Contributions by Employer | 0.69 | 0.27 |
| | Contributions by Employee | - | - |
| | Benefits Paid | (0.69) | (0.27) |
| | Fair Value of Plan Assets at end | | |
| IX | Past service cost recognised | | |
| | Past service cost-(non vested benefits) | - | - |
| | Past service cost-(vested benefits) | - | 1.43 |
| | Average remaining future service till vesting of the benefits | - | - |
| | Recognised Past service cost-non vested benefits | - | - |
| | Recognised Past service cost-vested benefits | - | 1.43 |
| | Unrecognised Past service cost-non vested benefits | - | - |
| X | Amounts to be recognised in the balance sheet and statement of profit & Loss account | | |
| | PVO at end of period | 24.19 | 19.30 |

| | | | |
|------|--|---------|---------|
| | Fair value of Plan assets at end of period | - | - |
| | Funded status | (24.19) | (19.30) |
| | Net Assets/(Liability) recognised in the balance sheet | (24.19) | (19.30) |
| XI | Expense recognized in the Statement of P & L a/c | | |
| | Current Service Cost | 3.30 | 3.13 |
| | Net Interest | 1.38 | 1.14 |
| | Past service cost-(non vested benefits) | - | - |
| | Past service cost-(vested benefits) | - | 1.43 |
| | Curtailment Effect | - | - |
| | Settlement Effect | - | - |
| | Expense recognized in the Statement of Profit and Loss under "Employee benefits expense" | 4.68 | 5.70 |
| XII | Other Comprehensive Income | | |
| | Actuarial (Gain)/Loss recognised for the period | 0.89 | (2.47) |
| | Asset limit effect | - | - |
| | Return on plant Assets Excl. Net Interest | - | - |
| | Unrecognised Actuarial (Gain)/Loss from previous period | - | - |
| | Total Actuarial (Gain)/Loss recognised in (OCI) | 0.89 | (2.47) |
| XIII | Movements in the Liability recognised in Balance Sheet | | |
| | Opening Net Liability | 19.30 | 16.35 |
| | Adjustments to opening balance | - | - |
| | Expenses as above | 4.68 | 5.70 |
| | Contribution paid | (0.69) | (0.27) |
| | Other Comprehensive Income(OCI) | 0.89 | (2.47) |
| | Closing Net Liability | 24.19 | 19.30 |
| XIV | Schedule III of the Companies Act,2013 | | |
| | Current Liability (*) | 4.76 | 3.99 |
| | Non-Current Liability | 19.43 | 15.31 |
| XV | Projected Service Cost | 3.87 | 3.30 |
| XVI | Asset Information | | |

| Not Applicable as the plan is unfunded | | | |
|--|---|---------------------|---------------------|
| XVII | Assumptions as at | March 31, 2019 | March 31, 2018 |
| | Mortality | IALM (2006-08) Ult. | IALM (2006-08) Ult. |
| | Interest/Discount Rate | 7.59% | 7.30% |
| | Rate of increase in compensation | 5.00% | 5.00% |
| | Annual increase in healthcare costs | | |
| | Future Changes in Maximum state healthcare benefits | | |
| | Expected average remaining service | 11.46 | 10.95 |
| | Retirement Age | 58 Years | 58 Years |
| | Employee Attrition Rate | 5% For all Ages | 5% For all Ages |

Textual information (32)

Disclosure of employee benefits [Text Block]

| Defined Benefit Plan | | (₹ in Million) | |
|--|---|-----------------------------------|-----------------------------------|
| The amounts recognised in the Parent company's financial statement as at year end are as under : | | | |
| Sr No | Particulars | For the Year ended March 31, 2018 | For the Year ended March 31, 2017 |
| I | Changes in present value of obligations | | |
| | Present Value of Obligations at beginning of the year | 16.35 | 12.12 |
| | Interest cost | 1.14 | 0.96 |
| | Current Service Cost | 3.13 | 3.09 |
| | Past service cost-(non vested benefits) | - | - |
| | Past service cost-(vested benefits) | 1.43 | - |
| | Benefits Paid | (0.27) | (0.31) |
| | Contribution by plan participants | - | - |
| | Business Combinations | - | - |
| | Curtailments | - | - |
| | Settlements | - | - |
| | Actuarial (gain)/loss on obligations | (2.47) | 0.49 |
| | Present Value of Obligations at end of period | 19.30 | 16.35 |
| | | - | - |
| II | Interest Expenses | - | - |
| | Interest Cost | 1.14 | 0.96 |
| | | - | - |
| III | Fair Value of Plan Assets | - | - |
| | Fair Value of Plan Assets at beginning | - | - |
| | Interest Income | - | - |
| | | - | - |
| IV | Net Liability | - | - |
| | Present Value of Obligations at beginning of period | 16.35 | 12.12 |
| | Fair Value of Plan Assets at beginning Report | - | - |
| | Net Liability | 16.35 | 12.12 |
| | | - | - |

| | | | |
|------|--|--------|--------|
| V | Net Interest | - | - |
| | Interest Expenses | 1.14 | 0.96 |
| | Interest Income | - | - |
| | Net Interest | 1.14 | 0.96 |
| | | - | - |
| VI | Actual return on plan assets | - | - |
| | Less Interest income included above | - | - |
| | Return on plan assets excluding interest income | - | - |
| | | - | - |
| VII | Actuarial Gain/(Loss) on obligation | - | - |
| | Due to Demographic Assumption* | - | - |
| | Due to Financial Assumption | (0.37) | 1.16 |
| | Due to Experience | (2.10) | (0.67) |
| | Total Actuarial (Gain)/Loss | (2.47) | 0.49 |
| | *This figure does not reflect interrelationship between demographic assumption and financial assumption when a limit is applied on the benefit the effect will be shown as an experience | | |
| VIII | Fair Value of Plan Assets | | |
| | Opening Fair value of plan asset | - | - |
| | Adjustment to opening Fair Value of plan asset | - | - |
| | Return on Plan Assets Excl. interest income | - | - |
| | Interest Income | - | - |
| | Contributions by Employer | 0.27 | 0.31 |
| | Contributions by Employee | - | - |
| | Benefits Paid | (0.27) | (0.31) |
| | Fair Value of Plan Assets at end | - | - |
| IX | Past service cost recognised | | |
| | Past service cost-(non vested benefits) | - | - |
| | Past service cost-(vested benefits) | 1.43 | - |
| | Average remaining future service till vesting of the benefits | - | - |
| | Recognised Past service cost-non vested benefits | - | - |
| | Recognised Past service cost-vested benefits | 1.43 | - |
| | Unrecognised Past service cost-non | | |

| | | | |
|------|--|---------|---------|
| | vested benefits | - | - |
| | | - | - |
| X | Amounts to be recognised in the balance sheet and statement of profit & Loss account | - | - |
| | PVO at end of period | 19.30 | 16.35 |
| | Fair value of Plan assets at end of period | - | - |
| | Funded status | (19.30) | (16.35) |
| | Net Assets/(Liability) recognised in the balance sheet | (19.30) | (16.35) |
| | | - | - |
| XI | Expense recognized in the Statement of P & L a/c | - | - |
| | Current Service Cost | 3.13 | 3.09 |
| | Net Interest | 1.14 | 0.96 |
| | Past service cost-(non vested benefits) | - | - |
| | Past service cost-(vested benefits) | 1.43 | - |
| | Curtailment Effect | - | - |
| | Settlement Effect | - | - |
| | Expense recognized in the Statement of Profit and Loss under "Employee benefits expense" | 5.70 | 4.04 |
| | | - | - |
| XII | Other Comprehensive Income | - | - |
| | Actuarial (Gain)/Loss recognised for the period | (2.47) | 0.49 |
| | Asset limit effect | - | - |
| | Return on plant Assets Excl. Net Interest | - | - |
| | Unrecognised Actuarial (Gain)/Loss from previous period | - | - |
| | Total Actuarial (Gain)/Loss recognised in (OCI) | (2.47) | 0.49 |
| | | - | - |
| XIII | Movements in the Liability recognised in Balance Sheet | - | - |
| | Opening Net Liability | 16.35 | 12.12 |
| | Adjustments to opening balance | - | - |
| | Expenses as above | 5.70 | 4.04 |
| | Contribution paid | (0.27) | (0.31) |
| | Other Comprehensive Income(OCI) | (2.47) | 0.49 |
| | Closing Net Liability | 19.30 | 16.35 |
| | | - | - |

| | | | |
|------|---|---------------------|---------------------|
| XIV | Schedule III of the Companies Act,2013 | - | - |
| | Current Liability (*) | 3.99 | 2.82 |
| | Non-Current Liability | 15.31 | 13.52 |
| | (*) Mar 17, current liability based on Rev Schedule III | - | - |
| | | - | - |
| XV | Projected Service Cost 31st March,2019 | 3.30 | - |
| XVI | Asset Information Not Applicable as the plan is unfunded | | |
| XVII | Assumptions as at | 31 March 2018 | 31 March 2017 |
| | Mortality | IALM (2006-08) Ult. | IALM (2006-08) Ult. |
| | Interest/Discount Rate | 7.30% | 7.04% |
| | Rate of increase in compensation | 5.00% | 5.00% |
| | Annual increase in healthcare costs | | |
| | Future Changes in Maximum state healthcare benefits | | |
| | Expected average remaining service | 10.95 | |
| | Retirement Age | 58 Years | 58 Years |
| | Employee Attrition Rate | 5% For all Ages | 5% For all Ages |

Textual information (33)

Disclosure of defined benefit plans [Text Block]

Amount Recognised as Expenses :

(i) Defined Contribution Plan

The Group has recognized the following amounts in the Statement of Profit and Loss towards its liability to Defined Contribution Plans:-

| Sr No | Particulars | For the year ended March 31, 2019 | For the year ended March 31, 2018 |
|-------|-------------------------------|-----------------------------------|-----------------------------------|
| 1 | Provident Fund | 5.61 | 5.33 |
| 2 | Employee State Insurance Fund | 0.31 | 0.35 |
| 3 | Labour Welfare Fund | 0.00 | 0.00 |
| | Total | 5.93 | 5.67 |

(ii) Defined Benefit Plan

The amounts recognised in the Parent company's financial statement as at year end are as under :

| Sr. No. | Particulars | For the year ended March 31, 2019 | For the year ended March 31, 2018 |
|---------|---|-----------------------------------|-----------------------------------|
| I | Changes in present value of obligations | | |
| | Present Value of Obligations at beginning of the year | 19.30 | 16.35 |
| | Interest cost | 1.38 | 1.14 |
| | Current Service Cost | 3.30 | 3.13 |
| | Past service cost-(non vested benefits) | - | - |
| | Past service cost-(vested benefits) | - | 1.43 |
| | Benefits Paid | (0.69) | (0.27) |
| | Contribution by plan participants | - | - |
| | Business Combinations | - | - |
| | Curtailments | - | - |
| | Settlements | - | - |
| | Actuarial (gain)/loss on obligations | 0.89 | (2.47) |
| | Present Value of Obligations at end of period | 24.19 | 19.30 |

| | | | |
|-----|---|--------|--------|
| II | Interest Expenses | | |
| | Interest Cost | 1.38 | 1.14 |
| III | Fair Value of Plan Assets | | |
| | Fair Value of Plan Assets at beginning | - | - |
| | Interest Income | - | - |
| IV | Net Liability | - | - |
| | Present Value of Obligations at beginning of period | 19.30 | 16.35 |
| | Fair Value of Plan Assets at beginning Report | - | - |
| | Net Liability | 19.30 | 16.35 |
| V | Net Interest | - | - |
| | Interest Expenses | 1.38 | 1.14 |
| | Interest Income | - | - |
| | Net Interest | 1.38 | 1.14 |
| VI | Actual return on plan assets | - | - |
| | Less Interest income included above | - | - |
| | Return on plan assets excluding interest income | - | - |
| VII | Actuarial Gain/(Loss) on obligation | - | - |
| | Due to Demographic Assumption* | - | - |
| | Due to Financial Assumption | (0.52) | (0.37) |
| | Due to Experience | 1.41 | (2.10) |
| | Total Actuarial (Gain)/Loss | 0.89 | (2.47) |

*This figure does not reflect interrelationship between demographic assumption and financial assumption when a limit is applied on the benefit the effect will be shown as an experience

| | | | |
|------|--|---------|---------|
| VIII | Fair Value of Plan Assets | | |
| | Opening Fair value of plan asset | - | - |
| | Adjustment to opening Fair Value of plan asset | - | - |
| | Return on Plan Assets Excl. interest income | - | - |
| | Interest Income | - | - |
| | Contributions by Employer | 0.69 | 0.27 |
| | Contributions by Employee | - | - |
| | Benefits Paid | (0.69) | (0.27) |
| | Fair Value of Plan Assets at end | | |
| IX | Past service cost recognised | | |
| | Past service cost-(non vested benefits) | - | - |
| | Past service cost-(vested benefits) | - | 1.43 |
| | Average remaining future service till vesting of the benefits | - | - |
| | Recognised Past service cost-non vested benefits | - | - |
| | Recognised Past service cost-vested benefits | - | 1.43 |
| | Unrecognised Past service cost-non vested benefits | - | - |
| X | Amounts to be recognised in the balance sheet and statement of profit & Loss account | | |
| | PVO at end of period | 24.19 | 19.30 |
| | Fair value of Plan assets at end of period | - | - |
| | Funded status | (24.19) | (19.30) |
| | Net Assets/(Liability) recognised in the balance sheet | (24.19) | (19.30) |
| XI | Expense recognized in the Statement of P & L a/c | | |

| | | | |
|------|--|--------|--------|
| | Current Service Cost | 3.30 | 3.13 |
| | Net Interest | 1.38 | 1.14 |
| | Past service cost-(non vested benefits) | - | - |
| | Past service cost-(vested benefits) | - | 1.43 |
| | Curtailment Effect | - | - |
| | Settlement Effect | - | - |
| | Expense recognized in the Statement of Profit and Loss under "Employee benefits expense" | 4.68 | 5.70 |
| XII | Other Comprehensive Income | | |
| | Actuarial (Gain)/Loss recognised for the period | 0.89 | (2.47) |
| | Asset limit effect | - | - |
| | Return on plant Assets Excl. Net Interest | - | - |
| | Unrecognised Actuarial (Gain)/Loss from previous period | - | - |
| | Total Actuarial (Gain)/Loss recognised in (OCI) | 0.89 | (2.47) |
| XIII | Movements in the Liability recognised in Balance Sheet | | |
| | Opening Net Liability | 19.30 | 16.35 |
| | Adjustments to opening balance | - | - |
| | Expenses as above | 4.68 | 5.70 |
| | Contribution paid | (0.69) | (0.27) |
| | Other Comprehensive Income(OCI) | 0.89 | (2.47) |
| | Closing Net Liability | 24.19 | 19.30 |
| XIV | Schedule III of the Companies Act,2013 | | |
| | Current Liability (*) | 4.76 | 3.99 |

| | | | |
|------|---|---------------------|---------------------|
| | Non-Current Liability | 19.43 | 15.31 |
| XV | Projected Service Cost | 3.87 | 3.30 |
| XVI | Asset Information | | |
| | Not Applicable as the plan is unfunded | | |
| XVII | Assumptions as at | March 31, 2019 | March 31, 2018 |
| | Mortality | IALM (2006-08) Ult. | IALM (2006-08) Ult. |
| | Interest/Discount Rate | 7.59% | 7.30% |
| | Rate of increase in compensation | 5.00% | 5.00% |
| | Annual increase in healthcare costs | | |
| | Future Changes in Maximum state healthcare benefits | | |
| | Expected average remaining service | 11.46 | 10.95 |
| | Retirement Age | 58 Years | 58 Years |
| | Employee Attrition Rate | 5% For all Ages | 5% For all Ages |

(ii) Defined Benefit Plan

| | | | | | | | |
|-------|-----------------------------|----------------------|-----------------------|----------------------------|-----------------------|----------------------|---------------------------------|
| XVIII | Sensitivity Analysis | DR: Discount Rate | | ER: Salary Escalation Rate | | | |
| | | PVO DR +1% | PVO DR -1% | PVO ER +1% | PVO ER -1% | | |
| | PVO | 22.57 | 26.06 | 26.10 | 22.52 | | |
| XIX | Expected Payout | | | | | | |
| | Year | Expected Outgo First | Expected Outgo Second | Expected Outgo Third | Expected Outgo Fourth | Expected Outgo Fifth | Expected Outgo Six to Ten Years |
| | PVO Payouts | 2.01 | 3.11 | 3.61 | 2.68 | 4.72 | 17.73 |
| XX | Asset Liability Comparisons | | | | | | |
| | Year | March 31, 2015 | March 31, 2016 | March 31, 2017 | March 31, 2018 | March 31, 2019 | |
| | PVO at end of | | | | | | |

| period | 9.08 | 12.12 | 16.35 | 19.30 | 24.19 |
|---------------------------------------|--------|---------|---------|---------|---------|
| Plan Assets | - | - | - | - | - |
| Surplus/(Deficit) | (9.08) | (12.12) | (16.35) | (19.30) | (24.19) |
| Experience adjustments on plan assets | - | - | - | - | - |

XXI Narrations

1 Analysis of Defined Benefit obligation

The numbers of members under the scheme have increased by 7.55%. Similarly, the total salary increased by 24.04% during the accounting period. The resultant liability at the end of the period over the beginning of the period has increased by 25.31%

2 Expected rate of return basis

Scheme is not funded EORA is not Applicable

3 Description of Plan Assets and Reimbursement Conditions

Not Applicable

4 Investment / Interest Risk

Since the scheme is unfunded the company is not exposed to Investment / interest Risk

5 Longevity Risk

The Company is not exposed to risk of the employees living longer as the benefit under scheme ceases on the employee separating from the employer for any reason.

6 Salary Escalation Rate

The salary escalation rate has remain unchanged and hence there is no change in liability resulting in no actuarial gain or loss due to change in salary escalation rate.

7 Discount Rate

The discount rate has increased from 7.30% to 7.59% and hence there is a decrease in liability leading to actuarial gain due change in discount rate.

Textual information (34)

Disclosure of sensitivity analysis for actuarial assumptions [Text Block]

| Defined Benefit Plan | | (₹ in Million) | | | | |
|---------------------------------------|----------------------|-----------------------|----------------------------|-----------------------|----------------------|---------------------------------|
| Sensitivity Analysis | | DR: Discount Rate | ER: Salary Escalation Rate | | | |
| | PVO DR +1% | PVO DR -1% | PVO ER +1% | PVO ER -1% | | |
| PVO | 22.57 | 26.06 | 26.10 | 22.52 | | |
| Expected Payout | | | | | | |
| Year | Expected Outgo First | Expected Outgo Second | Expected Outgo Third | Expected Outgo Fourth | Expected Outgo Fifth | Expected Outgo Six to Ten Years |
| PVO Payouts | 2.01 | 3.11 | 3.61 | 2.68 | 4.72 | 17.73 |
| Asset Liability Comparisons | | | | | | |
| Year | March 31, 2015 | March 31, 2016 | March 31, 2017 | March 31, 2018 | March 31, 2019 | |
| PVO at end of period | 9.08 | 12.12 | 16.35 | 19.30 | 24.19 | |
| Plan Assets | - | - | - | - | - | |
| Surplus/(Deficit) | (9.08) | (12.12) | (16.35) | (19.30) | (24.19) | |
| Experience adjustments on plan assets | - | - | - | - | - | |

Narrations

Analysis of Defined Benefit obligation

The numbers of members under the scheme have increased by 7.55%. Similarly, the total salary increased by 24.04% during the accounting period. The resultant liability at the end of the period over the beginning of the period has increased by 25.31%

Expected rate of return basis

Scheme is not funded EORA is not Applicable

Description of Plan Assets and Reimbursement Conditions

Not Applicable

Investment / Interest Risk

Since the scheme is unfunded the company is not exposed to Investment / interest Risk

Longevity Risk

The Company is not exposed to risk of the employees living longer as the benefit under scheme ceases on the employee separating from the employer for any reason.

Salary Escalation Rate

The salary escalation rate has remain unchanged and hence there is no change in liability resulting in no actuarial gain or loss due to change in salary escalation rate.

Discount Rate

The discount rate has increased from 7.30% to 7.59% and hence there is a decrease in liability leading to actuarial gain due change in discount rate.

[612800] Notes - Borrowing costs

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|---|---|
| Disclosure of borrowing costs [TextBlock] | | |
| Whether any borrowing costs has been capitalised during the year | No | No |

[612200] Notes - Leases

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|---|
| Disclosure of leases [TextBlock] | Textual information (35) [See below] | |
| Whether company has entered into any lease agreement | No | No |
| Whether any operating lease has been converted to financial lease or vice-versa | No | No |

Textual information (35)**Disclosure of leases [Text Block]**

Assets taken on operating leases:

The Group has taken various commercial premises under operating leases. These lease arrangements are normally renewable on expiry.

| | | | |
|--|-------------------|------------|----------------|
| a. The rental expense (net of recovery) in respect of above operating leases is; | | | (? in Million) |
| Particulars | | Year Ended | |
| March 31, 2019 | March 31, 2018 | | |
| Rental expenses (net of recovery) | | 48.69 | 42.87 |
| Payments are reconognised in statement of profit & loss under 'Rent' | | | |
| b. The future minimum lease payments in respect of non-cancellable operating leases are as follows : | | | (? in Million) |
| Particulars | | Year Ended | |
| March 31, 2019 | March 31, 2018 | | |
| Payments not later than one year | | 30.65 | 17.57 |
| Payable later than one year and not later than five years | | 99.60 | 6.04 |
| Payable later than five years | | - | - |
| Total | | 130.25 | 23.61 |

[612300] Notes - Transactions involving legal form of lease

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|--------------------------------|--------------------------------|
| 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 Millions of INR

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|--------------------------------|--------------------------------|
| Disclosure of insurance contracts [TextBlock] | | |
| Whether there are any insurance contracts as per Ind AS 104 | No | No |

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

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|--------------------------------|--------------------------------|
| Disclosure of effect of changes in foreign exchange rates [TextBlock] | | |
| Whether there is any change in functional currency during the year | No | No |
| Description of presentation currency | INR | |

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

| Miscellaneous other operating revenues [Axis] | 1 | | 2 | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of other operating revenues [Abstract] | | | | |
| Other operating revenues [Abstract] | | | | |
| Miscellaneous other operating revenues | 0.56 | 0.59 | 0.89 | 0.54 |
| Miscellaneous other operating revenues [Abstract] | | | | |
| Miscellaneous other operating revenues [LineItems] | | | | |
| Description of miscellaneous other operating revenues | Exports Incentives | Exports Incentives | Scrap Sales | Scrap Sales |
| Miscellaneous other operating revenues | 0.56 | 0.59 | 0.89 | 0.54 |

Miscellaneous other operating revenues [Table]

..(2)

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

| Miscellaneous other operating revenues [Axis] | 3 | | 4 | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of other operating revenues [Abstract] | | | | |
| Other operating revenues [Abstract] | | | | |
| Miscellaneous other operating revenues | 5.84 | 5.31 | 43.97 | 77.48 |
| Miscellaneous other operating revenues [Abstract] | | | | |
| Miscellaneous other operating revenues [LineItems] | | | | |
| Description of miscellaneous other operating revenues | Commission | Commission | Miscellaneous Income | Miscellaneous Income |
| Miscellaneous other operating revenues | 5.84 | 5.31 | 43.97 | 77.48 |

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|---|---|
| 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 | (A) 35,130.61 | (B) 26,722.28 |
| Revenue from sale of services | 493.39 | 665.11 |
| Other operating revenues | 51.26 | 83.92 |
| Other operating revenues | 51.26 | 83.92 |
| Total revenue from operations other than finance company | 35,675.26 | 27,471.31 |
| Total revenue from operations | 35,675.26 | 27,471.31 |
| Disclosure of other operating revenues [Abstract] | | |
| Other operating revenues [Abstract] | | |
| Miscellaneous other operating revenues | 51.26 | 83.92 |
| Total other operating revenues | 51.26 | 83.92 |
| Total other operating revenues | 51.26 | 83.92 |
| Miscellaneous other operating revenues [Abstract] | | |
| Miscellaneous other operating revenues | 51.26 | 83.92 |
| Disclosure of other income [Abstract] | | |
| Interest income [Abstract] | | |
| Interest income on current investments [Abstract] | | |
| Interest on fixed deposits, current investments | (C) 83.95 | (D) 47.01 |
| Interest on other current investments | (E) 10.85 | (F) 10.41 |
| Total interest income on current investments | 94.8 | 57.42 |
| Total interest income | 94.8 | 57.42 |
| Dividend income [Abstract] | | |
| Total dividend income | 0 | 0 |
| Net gain/loss on sale of investments [Abstract] | | |
| Net gain/loss on sale of non-current investments | (G) 0.46 | (H) 1.36 |
| Total net gain/loss on sale of investments | 0.46 | 1.36 |
| Other non-operating income [Abstract] | | |
| Miscellaneous other non-operating income | (I) 173.41 | (J) 75.28 |
| Total other non-operating income | 173.41 | 75.28 |
| Total other income | 268.67 | 134.06 |
| Disclosure of finance cost [Abstract] | | |
| Interest expense [Abstract] | | |
| Interest expense borrowings | 306.91 | 212.48 |
| Total interest expense | 306.91 | 212.48 |
| Other borrowing costs | 167.28 | 164.1 |
| Net gain/loss on foreign currency transactions and translations treated as finance costs | 0 | (K) 74.74 |
| Total finance costs | 474.19 | 451.32 |
| Employee benefit expense [Abstract] | | |
| Salaries and wages | 224.32 | 184.06 |
| Managerial remuneration [Abstract] | | |
| Remuneration to directors [Abstract] | | |
| Total remuneration to directors | 0 | 0 |
| Total managerial remuneration | 0 | 0 |
| Contribution to provident and other funds [Abstract] | | |
| Contribution to provident and other funds for others | 5.55 | 5.29 |
| Total contribution to provident and other funds | 5.55 | 5.29 |
| Gratuity | 7.22 | 0.79 |
| Staff welfare expense | 6.63 | 7.05 |
| Total employee benefit expense | 243.72 | 197.19 |
| Depreciation, depletion and amortisation expense [Abstract] | | |
| Depreciation expense | 73.8 | 94.49 |
| Amortisation expense | 1.57 | 1.53 |
| Total depreciation, depletion and amortisation expense | 75.37 | 96.02 |
| Breakup of other expenses [Abstract] | | |
| Disclosure of notes on other expenses explanatory [TextBlock] | | |
| Consumption of stores and spare parts | 10.47 | 9.97 |
| Power and fuel | 17.82 | 15.75 |

| | | |
|---|---------------|---------------|
| Rent | 48.69 | 42.87 |
| Repairs to building | 1.56 | 3.85 |
| Repairs to machinery | 7.19 | 5.4 |
| Insurance | 59.05 | 43.15 |
| Rates and taxes excluding taxes on income [Abstract] | | |
| Cost taxes other levies by government local authorities | (L) 2.57 | (M) 15.34 |
| Total rates and taxes excluding taxes on income | 2.57 | 15.34 |
| Research development expenditure | 22.63 | 19.31 |
| Electricity expenses | 2.83 | 2.83 |
| Telephone postage | (N) 21.18 | (O) 17.34 |
| Printing stationery | 4.78 | 4.51 |
| Travelling conveyance | 40.27 | 42.13 |
| Legal professional charges | 47.35 | 16.93 |
| Vehicle running expenses | 5.42 | 4.31 |
| Safety security expenses | 7.36 | 7.01 |
| Directors sitting fees | 0 | 0 |
| Donations subscriptions | 1.46 | 1.58 |
| Bank charges | 9.45 | 11.5 |
| Advertising promotional expenses | 18.61 | 24.12 |
| Commission paid other selling agents | 81.89 | 67.23 |
| Secondary packing expenses | (P) 17.33 | (Q) 12.44 |
| Cost repairs maintenance other assets | 13.02 | 13.3 |
| Cost transportation [Abstract] | | |
| Cost freight | (R) 2,180.23 | (S) 1,283.53 |
| Total cost transportation | 2,180.23 | 1,283.53 |
| Cost warehousing | (T) 85.83 | (U) 149.42 |
| Cost water charges | 0.41 | 0.35 |
| Cost technical services | (V) 0.31 | (W) 0.26 |
| Impairment loss on financial assets [Abstract] | | |
| Impairment loss on financial assets trade receivables | (X) 390.16 | (Y) 10.37 |
| Total impairment loss on financial assets | 390.16 | 10.37 |
| Loss on disposal of intangible Assets | 0 | 0 |
| Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment | (Z) 1.51 | (AA) 1.22 |
| Contract cost [Abstract] | | |
| Site labour supervision cost contracts | (AB) 63.8 | (AC) 47.74 |
| Total contract cost | 63.8 | 47.74 |
| Payments to auditor [Abstract] | | |
| Payment for audit services | (AD) 2.19 | (AE) 2.88 |
| Payment for taxation matters | 1.56 | 0.21 |
| Payment for other services | 1.75 | 0.18 |
| Total payments to auditor | 5.5 | 3.27 |
| CSR expenditure | 10.81 | 8.39 |
| Miscellaneous expenses | (AF) 584.73 | (AG) 39.46 |
| Total other expenses | (AH) 3,764.22 | (AI) 1,924.88 |
| Current tax [Abstract] | | |
| Current tax pertaining to current year | 77 | 243.3 |
| Total current tax | 77 | 243.3 |

Footnotes

- (A) Finished Goods : 11838.26 Stock-in-trade : 23292.35
 (B) Finished Goods : 10146.84 Stock-in-trade : 16575.44
 (C) Bank Deposit
 (D) Bank Deposits
 (E) Others
 (F) Others
 (G) Net gain on sale of Investments : 0.21 Gain on fair valuation of Mutual Fund : 0.25
 (H) Net gain on sale of Investments : 1.36 Gain on fair valuation of Mutual Fund : 0
 (I) Other Non Operating Income
 (J) Other Non Operating Income
 (K) Exchange Differences regarded as an adjustment to borrowing costs
 (L) Rates & Taxes
 (M) Rates & Taxes
 (N) Postage, Courier and Telephones : 7.81 Fees and Stamps : 13.37
 (O) Postage, Courier and Telephones : 7.6 Fees and Stamps : 9.74
 (P) Packaging Material Charges
 (Q) Packaging Material Charges
 (R) Freight and Transportation (net of Recovery) : 2161.36 Warfare charges : 18.87
 (S) Freight and Transportation (net of Recovery) : 1257.44 Warfare charges : 26.09
 (T) Demurrage Charges : 0 Storage Charges : 85.83
 (U) Demurrage Charges : 106.18 Storage Charges : 43.24
 (V) Laboratory Expenses : 0.31
 (W) Laboratory Expenses : 0.26
 (X) Bad Debts Written off : 385.4 Less: Provision for Doubtful Debts Written Back : -0.63 Advances Written off : 5.39
 (Y) Bad Debts Written off : 77.46 Less: Provision for Doubtful Debts Written Back : -67.32 Advances Written off : 0.23
 (Z) Loss on Fair Valuation of Investments : 0 Loss on Sale of Fixed Assets : 1.51
 (AA) Loss on Fair Valuation of Investments : 0.4 Loss on Sale of Fixed Assets : 0.82
 (AB) Labour Charges : 36.37 Supervision & Testing Expenses : 27.43
 (AC) Labour Charges : 30.92 Supervision & Testing Expenses : 16.82
 (AD) Audit fees : 1.96 Tax Audit fees : 0.23
 (AE) Audit fees : 2.65 Tax Audit fees : 0.23
 (AF) Miscellaneous Expenses : 24.83 Foreign Exchange Rate Fluctuation Loss/(Gain)(net) : 559.9
 (AG) Miscellaneous Expenses : 32.06 Foreign Exchange Rate Fluctuation Loss/(Gain)(net) : 7.4
 (AH) Other expenses : 3764.22 : 0
 (AI) Other expenses : 1924.88 : 0

Textual information (36)**Disclosure of notes on other expenses explanatory [Text Block]**

During the year ended March 31, 2018, the Parent Company had filed Draft Red Herring Prospectus with SEBI in connection with the proposed issue of Equity Shares of the Parent Company by way of fresh issue and/ or an offer for sale by the existing shareholders. Accordingly, expenses incurred by the Company aggregating to ₹ 24.12 Mn in connection with filing of Draft Red Herring Prospectus were shown under Other current assets. The Parent company has decided not to file Red Herring Prospectus with SEBI. Therefore the said amount is charged to statement of profit and loss account.

[613200] Notes - Cash flow statement

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
|--|---|--------------------------------|------------|
| Disclosure of cash flow statement [TextBlock] | Textual information (37) [See below] | | |
| Cash and cash equivalents cash flow statement | 61.57 | 172.28 | 125.49 |
| Cash and cash equivalents | 61.57 | 172.28 | |
| Income taxes paid (refund), classified as operating activities | (A) 249.88 | (B) 431.5 | |
| Total income taxes paid (refund) | 249.88 | 431.5 | |

Footnotes

(A) Income Tax (paid) / refund : 249.88

(B) Income Tax (paid) / refund : 431.5

Textual information (37)**Disclosure of cash flow statement [Text Block]**

| (1) Components of Cash and Cash equivalents | As at March 31, 2019 | As at March 31, 2018 | |
|---|----------------------------|-------------------------|---------------------------------|
| Cash on hand | | 16.35 | 4.14 |
| Drafts on hand | | 21.12 | - |
| Balances with banks | | | |
| - In current accounts | | 17.06 | 129.02 |
| - In Cash Credit Account | | 4.64 | 34.93 |
| - In Export Earners Foreign Currency Account | | 2.40 | 4.19 |
| - Term Deposit account with bank | 1,096.35 | | 1,903.45 |
| - Margin Deposit with Banks | | | |
| Less: Excluded as per Note-3 | (1,096.35) | - | - |
| Less:- Excluded as per Note - 3 | | 61.57 | 172.28 |
| Statement of Cash Flow has been prepared under the indirect | | | |
| (2) method as set out in Indian Accounting Standard: (Ind AS 7) - "Statement of Cash Flow". | | | |
| (3) Cash and Cash equivalents Excludes Fixed Deposits with Banks which have been pledged. | | | |
| (4) Change in Liability arising from financing activities | | | (? in Million) |
| | As at March 31, 2018 | Cash flow | Foreign exchange movement |
| Borrowing - Non Current (Refer Note 16) | 57.68 | (32.61) | - |
| Borrowing - Current (Refer Note 19) | 2,953.09 | (1,822.74) | (38.67) |
| Current Maturities of Long-Term Borrowings | 45.42 | (4.75) | - |
| Total | 3,056.19 | (1,860.09) | (38.67) |
| | | | As at March 31, 2019 |
| | | | 25.07 |
| | | | 1,091.68 |
| | | | 40.68 |
| | | | 1,157.43 |

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

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|---|---|
| Additional information on profit and loss account explanatory [TextBlock] | Textual information (38) [See below] | |
| Share of profit (loss) of joint ventures accounted for using equity method | 2.28 | -1.03 |
| Total share of profit (loss) of associates and joint ventures accounted for using equity method | 2.28 | -1.03 |
| Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss | 0.31 | -0.85 |
| Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss | 0 | 0 |
| Total aggregated income tax relating to components of other comprehensive income | 0.31 | -0.85 |
| Changes in inventories of finished goods | 5.7 | -75.35 |
| Changes in inventories of stock-in-trade | 61.39 | 229.03 |
| Changes in other inventories | 0 | -14.45 |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | 67.09 | 139.23 |
| Exceptional items before tax | -160.55 | 0 |
| Tax effect of exceptional items | 0 | 0 |
| Total exceptional items | -160.55 | 0 |
| Details of nature of exceptional items | Textual information (39) [See below] | |
| Domestic sale manufactured goods | 11,838.26 | 10,146.84 |
| Domestic sale traded goods | 23,292.35 | 16,575.44 |
| Total domestic turnover goods, gross | 35,130.61 | 26,722.28 |
| Total revenue from sale of products | (A) 35,130.61 | (B) 26,722.28 |
| Domestic revenue services | 493.39 | 665.11 |
| Total revenue from sale of services | 493.39 | 665.11 |
| Gross value of transaction with related parties | 0 | 0 |
| Bad debts of related parties | 0 | 0 |

Footnotes

(A) Finished Goods : 11838.26 Stock-in-trade : 23292.35

(B) Finished Goods : 10146.84 Stock-in-trade : 16575.44

Textual information (38)

Additional information on profit and loss account explanatory [Text Block]

| Revenue from Operations Notes: | 31.03.2019 | 31.03.2018 |
|--------------------------------------|------------|------------|
| a) Details of Product sold | | |
| (i) Finished Goods sold | | |
| - Petroleum Products/Speciality Oils | 11,834.92 | 10,146.84 |
| Others | 3.34 | - |
| | 11,838.26 | 10,146.84 |
| (ii) Stock-in-trade sold | | |
| - Petroleum Products/Speciality Oils | 314.54 | 320.13 |
| - Non-coking Coal | 22,968.14 | 16,255.31 |
| - Polymer/Others | 9.67 | - |
| | 23,292.35 | 16,575.44 |
| Total (i + ii) | 35,130.61 | 26,722.28 |
| b) Details of Services Rendered | | |
| '- Job work charges | 5.49 | 5.59 |
| - Cargo Handling Charges | 442.93 | 272.01 |
| - Freight Charges Income | 44.97 | 277.20 |
| - Demurrage and Other Income | - | 110.31 |
| | 493.39 | 665.11 |
| c) Other Operating Income | | |

| | | |
|------------------------|-------|-------|
| - Exports Incentives | 0.56 | 0.59 |
| - Scrap Sales | 0.89 | 0.54 |
| - Commission | 5.84 | 5.31 |
| - Miscellaneous Income | 43.97 | 77.47 |
| | 51.26 | 83.92 |

*Consequent to the introduction of Goods and Service Tax (GST) with effect from July 1, 2017, Central Excise, Value Added Tax (VAT) etc. have been subsumed in to GST. In accordance with Indian Accounting Standard -18 on Revenue and Schedule III of the Companies Act, 2013 Unlike excise Duties levies like GST, VAT etc. are not part of Revenue. Accordingly, figures for the period/year ended December 31, 2018 is strictly not relatable to previous year. The following additional information is being provided to facilitate such understanding

(Rs. in Million)

| | For the year ended March 31, 2019 | For the year ended March 31, 2018 |
|---|-----------------------------------|-----------------------------------|
| Revenue from operations | 30,271.05 | 23,799.45 |
| Less: Excise duty | - | 169.02 |
| Revenue from operations excluding excise duty | 30,271.05 | 23,630.43 |

| PURCHASE OF STOCK IN TRADE | For the year ended March 31, 2019 | For the year ended March 31, 2018 |
|------------------------------------|-----------------------------------|-----------------------------------|
| Petroleum Products/Speciality Oils | 313.76 | 320.43 |
| Non-Coking Coal | 20,153.47 | 14,653.42 |
| PVC/Others | 9.31 | - |
| | 20,476.54 | 14,973.85 |

Note No 37 Research & Development Expenditure

| Sr No | Particulars | Year Ended | |
|-------|--------------------------------|------------|----------------|
| | | | |
| | March 31, 2019 | | March 31, 2018 |
| A | Revenue Expenditure | | |
| a) | Salary, Wages & other benefits | 19.27 | 18.34 |
| b) | Laboratory Expense | 0.92 | 0.31 |

| | | | | |
|-------------|--|-------|-------|-------|
| c) | Other Exp. | 0.13 | 0.14 | |
| d) | Travelling & Conveyance Expenses | 0.48 | | 0.41 |
| e) | Telephone Expense | 0.02 | 0.02 | |
| f) | Testing Expenses | 0.04 | 0.01 | |
| g) | Repairs & Maintenance | 1.76 | 0.08 | |
| | Total (A) | 22.63 | 19.31 | |
| B | Capital Expenditure | | | |
| a) | Laboratory Equipment | 5.11 | 5.24 | |
| b) | Computer & Software | 1.17 | - | |
| c) | Office/Other Equipment/Electrical Installation | - | | 0.16 |
| d) | Building | - | | 7.40 |
| | Total (B) | | 6.28 | 12.79 |
| Total (A+B) | | 28.91 | 32.11 | |

Exceptional Items

The Parent company was paying Clean Energy Cess @ Rs. 400 per tonne on the sale of Coal as levied under Chapter VII of the Finance Act, 2010, prior to implementation of GST Act on 1.7.2017. As on 30.06.2017 Parent Company had stock of coal on which CESS @ Rs. 400 per tonne was already paid to the Government of India. After implementation of the GST from 1.7.2017, there was no provision of carrying forward the said CESS paid @ Rs.400/- per tonne. In this regard a writ petition was filed in Hon. High Court, New Delhi. Consequently the claim of the parent company to set off the said CESS against the payment of Cess collected from customers after 01.07.2017 was not accepted by the supreme court in judgement dated October 03, 2018. Accordingly on account of the said judgement. the debit balance lying on account of Clean Energy Cess has been disclosed in the statement of profit and loss as an exceptional items.

49 IND AS 115 - Revenue from Contracts with Customers

Disaggregated revenue

The chief operational decision maker monitors the operating results of its Business Segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on Profit or Loss and is measured consistently with profit or loss in the financial statements. Operating segments have been identified on the basis of nature of products / services.

The group uses the same operating segment information for reporting purposes in all its communication to various stakeholders i.e. annual report, investor presentations

For disclosures containing the disaggregated revenue - Refer note no 38 - Segment Reporting

| | |
|---------------------|---------|
| Contract balances | 2018-19 |
| Contract assets | |
| Unbilled revenue | |
| As at April 1, 2018 | - |

| | |
|--|----------|
| Add: Addition during the year | - |
| | - |
| Less: Trasferred to receivable | - |
| As at Mar 31, 2019 | - |
| Contract liability | |
| Advances from customers | |
| As at April 1, 2018 | 141.41 |
| Add: Addition during the year | 302.56 |
| - | 443.97 |
| Less: Revenue recognised during the year | (139.31) |
| As at Mar 31, 2019 | 304.66 |

Refer note no 10 - for Trade receivables balances

50 Share issue expense

During the year ended March 31, 2018, the Parent Company had filed Draft Red Herring Prospectus with SEBI in connection with the proposed issue of Equity Shares of the Parent Company by way of fresh issue and/ or an offer for sale by the existing shareholders. Accordingly, expenses incurred by the Company aggregating to ₹ 24.12 Mn in connection with filing of Draft Red Herring Prospectus were shown under Other current assets. The Parent company has decided not to file Red Herring Prospectus with SEBI. Therefore the said amount is charged to statement of profit and loss account.

51 Dividend Income

During the year ended March 31, 2019, the Parent company has received dividend from a wholly owned foreign subsidiary - Gandhar Global Singapore Pte Ltd. amounting to INR 203.82 million. Dividend received on 1 million shares of SGD 1 each @ SGD 4 per share amounting to SGD 4 million equivalent to INR 203.82 million. Dividend declared by subsidiary company on February 26, 2019 and received by company on March 20, 2019.

52 Difference In Accounting Estimates

The accounting estimates of certain subsidiaries especially regarding the accounting depreciation and for retirement benefits are not in consonance with the group accounting policies. No effect has been given in the consolidated financial statements on account of such differing accounting policies, where the impact is not expected to be material.

53 Disclosure regarding loans given, investments made and guarantee given pursuant to section 186(4) of the Companies Act, 2013:-

a) Guarantee given – Refer note no.33 (b)

54 Additional information, as required under Schedule III to Companies Act, 2013 of the Enterprises consolidated as subsidiary

| Particulars | Net Assets, i.e. Total Assets minus Total Liabilities | | Share in Profit or Loss | | Share in other comprehensive Income (OCI) | |
|-----------------------|---|--|---|---|---|---|
| | As at March 31, 2019 | As at March 31, 2018 | For the year ended March 31, 2019 | For the year ended March 31, 2018 | For the year ended March 31, 2019 | |
| Name of Company | As % of Consolidated Net Assets (? in Million) | As % of Consolidated Net Assets (? in Million) | As % of Profit or Loss (? in Million) | As % of Profit or Loss (? in Million) | As % of Profit or Loss (? in Million) | As % of Profit or Loss (? in Mil) |
| (a) Parent Company | | | | | | |
| Gandhar Oil | | | | | | |

| | | | | | | | | | | |
|---|---------|----------|---------|----------|---------|--------|---------|--------|---------|-----|
| Refinery (India) Limited | 82.41% | 3,168.27 | 82.32% | 3,143.31 | 8.99% | 16.85 | 77.32% | 498.29 | 1.56% | 0.5 |
| (b) Subsidiary Companies | | | | | | | | | | |
| Gandhar Shipping and Logistics Private Limited | 1.40% | 53.64 | 0.94% | 36.05 | 9.39% | 17.59 | 0.04% | 0.24 | 0.00% | - |
| Gandhar Global Singapore Pte Limited | 3.48% | 133.97 | 8.39% | 320.42 | -0.94% | (1.77) | 1.06% | 6.81 | 51.52% | 19. |
| Gandhar Oil and Energy - Dubai | 12.71% | 488.61 | 8.35% | 318.78 | 81.35% | 152.40 | 21.74% | 140.10 | 46.92% | 17. |
| (c) Joint Venture (Investment as per equity method) | | | | | | | | | | |
| Texol Lubritech Fzc | 0.00% | - | 0.00% | - | 1.22% | 2.28 | -0.16% | (1.03) | 0.00% | - |
| Total (a+b+c) | 100.00% | 3,844.50 | 100.00% | 3,818.57 | 100.00% | 187.34 | 100.00% | 644.41 | 100.00% | 37. |

Textual information (39)

Details of nature of exceptional items

The Parent company was paying Clean Energy Cess @ Rs. 400 per tonne on the sale of Coal as levied under Chapter VII of the Finance Act, 2010, prior to implementation of GST Act on 1.7.2017. As on 30.06.2017 Parent Company had stock of coal on which CESS @ Rs. 400 per tonne was already paid to the Government of India. After implementation of the GST from 1.7.2017, there was no provision of carrying forward the said CESS paid @ Rs.400/- per tonne. In this regard a writ petition was filed in Hon. High Court, New Delhi. Consequently the claim of the parent company to set off the said CESS against the payment of Cess collected from customers after 01.07.2017 was not accepted by the supreme court in judgement dated October 03, 2018. Accordingly on account of the said judgement. the debit balance lying on account of Clean Energy Cess has been disclosed in the statement of profit and loss as an exceptional items.

[611200] Notes - Fair value measurement

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|---|
| Disclosure of fair value measurement [TextBlock] | | |
| Disclosure of fair value measurement of assets [TextBlock] | | |
| Whether assets have been measured at fair value | No | No |
| Disclosure of fair value measurement of liabilities [TextBlock] | | |
| Whether liabilities have been measured at fair value | No | No |
| Disclosure of fair value measurement of equity [TextBlock] | | |
| Whether equity have been measured at fair value | No | No |

[613300] Notes - Operating segments**Disclosure of reportable segments [Table]**

..(1)

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

| Entity's reportable segments [Axis] | Reportable segments 1 [Member] | | Reportable segments 2 [Member] | |
|--|---|---|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of reportable segments [Abstract] | | | | |
| Disclosure of reportable segments [Line items] | | | | |
| Nature of reportable segment | Petroleum Products & Specialty Oils | Petroleum Products & Specialty Oils | Non-Coking Coal | Non-Coking Coal |
| Revenue primary reportable segment | 12,179.12 | 10,472.56 | 23,397.67 | 16,611.94 |
| Revenues from transactions with other operating segments of the same entity | 9.42 | 15.56 | 35.6 | 62.7 |
| Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment | 12,188.54 | 10,488.12 | 23,433.27 | 16,674.64 |
| Depreciation and amortisation expense reportable segment | 60.14 | 57.33 | 0.71 | 0.6 |
| Profit (loss) reportable segment | 510.7 | 730.81 | 131.17 | 662.64 |
| Assets reportable segment | 5,130.48 | 5,267.07 | 5,899.2 | 5,598.9 |
| Investments accounted for using equity method reportable segment | 89.48 | 87.36 | 0.64 | 0.74 |
| Liabilities reportable segment | 3,086.56 | 2,346.95 | 4,565.23 | 3,954.98 |

Disclosure of reportable segments [Table]

..(2)

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

| Entity's reportable segments [Axis] | Reportable segments 3 [Member] | | Material reconciling items [Member] | |
|--|--------------------------------|--------------------------------|-------------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of reportable segments [Abstract] | | | | |
| Disclosure of reportable segments [Line items] | | | | |
| Nature of reportable segment | Others | Others | Refer to child member | Refer to child member |
| Revenue primary reportable segment | 47.21 | 302.88 | 0 | 0 |
| Revenues from transactions with other operating segments of the same entity | 6.25 | 5.66 | -268.67 | -134.35 |
| Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment | 53.46 | 308.54 | -268.67 | -134.35 |
| Interest revenue expense reportable segment [Abstract] | | | | |
| Interest income reportable segment | | | 474.19 | 451.32 |
| Total interest income (expense) reportable segment | | | 474.19 | 451.32 |
| Depreciation and amortisation expense reportable segment | 0.22 | 0 | 14.31 | 38.09 |
| Share of profit (loss) of associates and joint ventures accounted for using equity method reportable segment | | | 266.2 | 885.73 |
| Tax expense (income), continuing operations reportable segment | | | 78.86 | 241.32 |
| Other material non-cash items reportable segment | | | 646.12 | 214.48 |
| Profit (loss) before tax reportable segment | | | | 885.73 |
| Profit (loss) from continuing operations reportable segment | | | 224.5 | 645.95 |
| Profit (loss) reportable segment | -0.5 | 24.75 | 224.5 | 645.95 |
| Assets reportable segment | 71.36 | 42.39 | 1,610.73 | 1,610.73 |
| Investments accounted for using equity method reportable segment | 12.5 | 0 | 3.4 | 1.96 |
| Liabilities reportable segment | 1.89 | 0.26 | 17.4 | 27.12 |

Disclosure of reportable segments [Table]

..(3)

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

| Entity's reportable segments [Axis] | Elimination of intersegment amounts [Member] | | Unallocated amounts [Member] | |
|--|--|--------------------------|--|-------------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of reportable segments [Abstract] | | | | |
| Disclosure of reportable segments [Line items] | | | | |
| Nature of reportable segment | Profit, Finance Cost | Profit, Finance Cost | Assets, Liabilities, Capital Expenditure | Assets, Revenue Expenditure, Profit |
| Revenue primary reportable segment | 0 | 0 | 0 | 0 |
| Revenues from transactions with other operating segments of the same entity | | | -268.67 | -134.35 |
| Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment | 0 | 0 | -268.67 | -134.35 |
| Interest revenue expense reportable segment [Abstract] | | | | |
| Interest income reportable segment | 474.19 | 451.32 | | |
| Total interest income (expense) reportable segment | 474.19 | 451.32 | | |
| Depreciation and amortisation expense reportable segment | | | 14.31 | 38.09 |
| Share of profit (loss) of associates and joint ventures accounted for using equity method reportable segment | (A) 266.2 | (B) 885.73 | | |
| Tax expense (income), continuing operations reportable segment | 78.86 | 241.32 | | |
| Other material non-cash items reportable segment | 474.19 | | 171.93 | (C) 214.48 |
| Profit (loss) before tax reportable segment | | 885.73 | | |
| Profit (loss) from continuing operations reportable segment | 224.5 | (D) 645.95 | | |
| Profit (loss) reportable segment | (E) 224.5 | 645.95 | 0 | 0 |
| Assets reportable segment | 0 | 0 | 1,610.73 | 1,610.73 |
| Investments accounted for using equity method reportable segment | | | (F) 3.4 | 1.96 |
| Liabilities reportable segment | 0 | 0 | 17.4 | 27.12 |

Footnotes

(A) Profit before share of profit/(loss) of a joint venture : 263.92 Share of Loss of Equity Accounted Investee : 2.28

(B) Profit before share of profit/(loss) of a joint venture : 886.76 Share of Loss of Equity Accounted Investee : -1.03

(C) Unallocated expenses : 214.48

(D) Profit for the year : 644.41 Other comprehensive income : 1.54

(E) Profit for the year : 187.34 Other comprehensive income : 37.16

(F) Unallocated Capital Expenditure : 3.4

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|--------------------------|
| Disclosure of entity's operating segments [TextBlock] | Textual information (40) [See below] | |
| Disclosure of reportable segments [TextBlock] | Textual information (41) [See below] | |
| Whether there are any reportable segments | Yes | Yes |
| Disclosure of products and services [TextBlock] | Textual information (42) [See below] | |
| Disclosure of geographical areas [TextBlock] | Textual information (43) [See below] | |
| Disclosure of major customers [TextBlock] | | |
| Whether there are any major customers | No | No |

Textual information (40)

Disclosure of entity's operating segments [Text Block]

38. Segmental Reporting

a) Primary Segment reporting (by business segment):

i. The group has identified Business Segment as the Primary Segment. Segments have been identified taking into account the nature of the products, differing risks and returns, organizational structure and internal reporting system.

ii. Composition of the business segment

| Name of the Segment | Comprises of |
|---------------------|--|
| Petroleum Products | Manufacturing and Trading of Petroleum Products and Specialty Oils |
| Non-coking Coal | a) Trading of Non-coking Coal b) Logistics Services (Cargo handling and transportation) |
| Others | a) Consignment and Del-credere Agency b) Trading of other products |

| l ii Information about Primary Segment are as follows :- | | | | | | | | (? in Million) |
|--|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------|
| Particulars | Petroleum Products & Specialty Oils | | Non-Coking Coal | | Others | | Total | |
| For the year ended March 31, 2019 | For the year ended March 31, 2018 | For the year ended March 31, 2019 | For the year ended March 31, 2018 | For the year ended March 31, 2019 | For the year ended March 31, 2018 | For the year ended March 31, 2019 | For the year ended March 31, 2018 | |
| REVENUE FROM OPERATIONS: | | | | | | | | |
| External sales/Services | 12,179.12 | 10,472.56 | 23,397.67 | 16,611.94 | 47.21 | 302.88 | 35,624.00 | 27,387.39 |
| Other operating income | 9.42 | 15.56 | 35.60 | 62.70 | 6.24 | 5.66 | 51.26 | 83.92 |
| Total revenue from operations | 12,188.54 | 10,488.12 | 23,433.27 | 16,674.64 | 53.45 | 308.55 | 35,675.27 | 27,471.30 |
| Segment Result | 510.70 | 730.81 | 131.17 | 662.64 | (0.50) | 24.76 | 641.38 | 1,418.20 |
| Unallocated expenses | - | - | - | - | - | - | 171.93 | 214.48 |
| Finance Cost | - | - | - | - | - | - | 474.19 | 451.32 |
| Unallocated other income | - | - | - | - | - | - | (268.67) | (134.35) |
| Profit before share of profit/(loss) of a joint venture | - | - | - | - | - | - | 263.92 | 886.76 |

| | | | | | | | | |
|--|-------------------------------------|----------------|-----------------|----------------|----------------|----------------|----------------|----------------|
| Share of Loss of Equity Accounted Investee | - | - | - | - | - | - | 2.28 | (1.03) |
| Profit before tax | - | - | - | - | - | - | 266.20 | 885.73 |
| Tax Expense | - | - | - | - | - | - | 78.86 | 241.32 |
| Profit for the year | - | - | - | - | - | - | 187.34 | 644.41 |
| Other comprehensive income | - | - | - | - | - | - | 37.16 | 1.54 |
| Total comprehensive income | - | - | - | - | - | - | 224.50 | 645.96 |
| lii Other Information | | | | | | | | |
| | | | | | | | | (? in Million) |
| Particulars | Petroleum Products & Specialty Oils | | Non-Coking Coal | | Others | | Total | |
| | March 31, 2019 | March 31, 2018 | March 31, 2019 | March 31, 2018 | March 31, 2019 | March 31, 2018 | March 31, 2019 | March 31, 2018 |
| Segment assets | 5,130.48 | 5,267.07 | 5,899.20 | 5,598.90 | 71.37 | 42.39 | 11,101.04 | 10,908.36 |
| Unallocated corporate assets | - | - | - | - | - | - | 1,610.73 | 2,342.98 |
| Total assets | - | - | - | - | - | - | 12,711.77 | 13,251.34 |
| Segment liabilities | 3,086.56 | 2,346.95 | 4,565.23 | 3,954.98 | 1.89 | 0.26 | 7,653.68 | 6,302.20 |
| Unallocated corporate liabilities | - | - | - | - | - | - | 17.40 | 27.12 |
| Total liabilities | - | - | - | - | - | - | 7,671.08 | 6,329.31 |
| Capital Expenditure (including capital work in progress) | 89.48 | 87.36 | 0.65 | 0.74 | 12.50 | - | 102.62 | 88.10 |
| Unallocated Capital Expenditure | - | - | - | - | - | - | 3.40 | 1.96 |
| Depreciation and amortization | 60.14 | 57.33 | 0.71 | 0.59 | 0.22 | - | 61.06 | 57.93 |
| Unallocated depreciation and amortization | - | - | - | - | - | - | 14.31 | 38.09 |
| Total Depreciation | - | - | - | - | - | - | 75.37 | 96.02 |
| Non-Cash | | | | | | | | |

| | | | | | | | | |
|----------------------------------|---|---|---|---|---|---|---|---|
| expenses other than Depreciation | - | - | - | - | - | - | - | - |
|----------------------------------|---|---|---|---|---|---|---|---|

iv. Segment Revenue, Segment Results, Segments Assets and Segment Liabilities includes the respective amounts identifiable to each of the Segments and also amounts allocated on a reasonable (estimated) basis, if any.

B) Secondary Segment reporting (by Geographical demarcation):

(i) The Secondary Segment is based on geographical market i.e. Domestic Market and Overseas Markets.

(ii) Information about Secondary Segments are as follows

| Particulars | Year Ended | |
|------------------------|----------------------|----------------------|
| | March 31, 2019 | March 31, 2018 |
| Segment Revenue | | |
| Domestic Market | 26,392.09 | 14,474.48 |
| Overseas Market | 9,283.16 | 12,996.83 |
| Total | 35,675.26 | 27,471.31 |
| | As at March 31, 2019 | As at March 31, 2018 |
| Segment Assets | | |
| Domestic Market | 10,637.70 | 8,507.18 |
| Overseas Market | 2,074.06 | 4,744.17 |
| Total | 12,711.77 | 13,251.34 |

(iii) The Geographical Segments consists of

Sales in domestic market represent sales to customers located in India.

Sales in overseas market represent sales to customers located outside India.

(iv) The Group has common fixed assets for producing goods/providing services to domestic as well as overseas markets. Hence, separate figures for fixed assets/ addition to fixed assets have not been furnished.

Textual information (41)

Disclosure of reportable segments [Text Block]

Segment Revenue, Segment Results, Segments Assets and Segment Liabilities includes the respective amounts identifiable to each of the Segments and also amounts allocated on a reasonable (estimated) basis, if any.

IND AS 115 - Revenue from Contracts with Customers

Disaggregated revenue

The chief operational decision maker monitors the operating results of its Business Segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on Profit or Loss and is measured consistently with profit or loss in the financial statements. Operating segments have been identified on the basis of nature of products / services.

The group uses the same operating segment information for reporting purposes in all its communication to various stakeholders i.e. annual report, investor presentations

Textual information (42)

Disclosure of products and services [Text Block]

a) Primary Segment reporting (by business segment):

The group has identified Business Segment as the Primary Segment. Segments have

i. been identified taking into account the nature of the products, differing risks and returns, organizational structure and internal reporting system.

ii Composition of the business segment

Name of the Segment

Comprises of
Manufacturing and
Trading of Petroleum
Products and Specialty
Oils

Petroleum Products

a) Trading of Non-coking
Coal

Non-coking Coal

b) Logistics Services
(Cargo handling and
transportation

Others

a) Consignment and
Del-credere Agency
b) Trading of other
products

Textual information (43)

Disclosure of geographical areas [Text Block]

Secondary Segment reporting (by Geographical demarcation):

(i) The Secondary Segment is based on geographical market i.e. Domestic Market and Overseas Markets.

(ii) Information about Secondary Segments are as follows

(? in Million)

| Particulars | Year Ended | |
|-----------------|----------------------|----------------------|
| | March 31, 2019 | March 31, 2018 |
| Segment Revenue | | |
| Domestic Market | 26,392.09 | 14,474.48 |
| Overseas Market | 9,283.16 | 12,996.83 |
| Total | 35,675.26 | 27,471.31 |
| | As at March 31, 2019 | As at March 31, 2018 |
| Segment Assets | | |
| Domestic Market | 10,637.70 | 8,507.18 |
| Overseas Market | 2,074.06 | 4,744.17 |
| Total | 12,711.77 | 13,251.34 |

(iii) The Geographical Segments consists of

Sales in domestic market represent sales to customers located in India.

Sales in overseas market represent sales to customers located outside India.

(iv) The Group has common fixed assets for producing goods/providing services to domestic as well as overseas markets. Hence, separate figures for fixed assets/ addition to fixed assets have not been furnished.

[610700] Notes - Business combinations**Disclosure of detailed information about business combination [Table]**

..(1)

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

| Business combinations [Axis] | 1 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of detailed information about business combination [Abstract] | | |
| Disclosure of detailed information about business combination [Line items] | | |
| Name of acquiree | NA | NA |
| Date of acquisition | 01/09/2018 | 01/09/2018 |
| Percentage of voting equity interests acquired | 0.00% | 0.00% |
| Acquisition-date fair value of total consideration transferred [Abstract] | | |
| Total consideration transferred, acquisition-date fair value | 0 | 0 |
| Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract] | | |
| Identifiable intangible assets recognised as of acquisition date | 1 | 1 |
| Net identifiable assets acquired (liabilities assumed) | 1 | 1 |
| Name of acquiree | NA | NA |

Disclosure of reconciliation of changes in goodwill [Table]

..(1)

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

| Business combinations [Axis] | 1 | | |
|---|--------------------------------|--------------------------------|------------|
| | Gross carrying amount [Member] | | |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | | |
| Disclosure of reconciliation of changes in goodwill [Line items] | | | |
| Name of acquiree | NA | NA | |
| Reconciliation of changes in goodwill [Abstract] | | | |
| Changes in goodwill [Abstract] | | | |
| Additional recognition, goodwill | 0 | 0 | |
| Total increase (decrease) in goodwill | 0 | 0 | |
| Goodwill at end of period | 2.6 | 2.6 | 2.6 |

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|--------------------------------|--------------------------------|
| Disclosure of business combinations [TextBlock] | | |
| Whether there is any business combination | No | No |
| 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 | No | 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 |

[611500] Notes - Interests in other entities**Disclosure of joint ventures [Table]**

..(1)

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

| Joint ventures [Axis] | 1 | |
|--|--|--|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Latest audited balance sheet date | 31/03/2019 | 31/03/2018 |
| Disclosure of joint ventures [Abstract] | | |
| Disclosure of joint ventures [Line items] | | |
| Name of joint venture | Texol Lubritech FZC | Texol Lubritech FZC |
| Description of nature of entity's relationship with joint venture | Unquoted investment in joint venture company | Unquoted investment in joint venture company |
| Principal place of business of joint venture | Sharjah, UAE | Sharjah, UAE |
| Country of incorporation of joint venture | UNITED ARAB EMIRATES | UNITED ARAB EMIRATES |
| Number of shares held of joint venture | [shares] 500 | [shares] 500 |
| Amount of investment in joint venture | 8.72 | 8.72 |
| Latest audited balance sheet date | 31/03/2019 | 31/03/2018 |
| Whether joint venture has been considered in consolidation | No | No |
| Reason why joint venture is not consolidated | NA | NA |
| Proportion of ownership interest in joint venture | 50.00% | 50.00% |
| Net worth attributable to shareholding as per latest audited balance sheet joint venture | 9.97 | |
| Profit (loss) for year joint venture | | |
| Profit (loss) for year joint venture considered in consolidation | 2.28 | |

Disclosure of details of subsidiaries [Table]

..(1)

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

| Subsidiaries [Axis] | 1 | | 2 | |
|---|--|--|------------------------------------|------------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | Gandhar Shipping and Logistics Private Limited | Gandhar Shipping and Logistics Private Limited | Gandhar Global Singapore Pte. Ltd. | Gandhar Global Singapore Pte. Ltd. |
| Country of incorporation or residence of subsidiary | INDIA | INDIA | SINGAPORE | SINGAPORE |
| CIN of subsidiary company | U61100MH2010PTC203142 | U61100MH2010PTC203142 | | |
| Section under which company became subsidiary | Section 2(87)(ii) | Section 2(87)(ii) | Section 2(87)(ii) | Section 2(87)(ii) |
| Whether subsidiary has filed balance sheet | No | No | Yes | Yes |
| Reason if no filing has been made by subsidiary | Not yet file | Not yet file | | |
| Whether financial year of subsidiary different from financial year of holding company | No | No | No | No |
| Financial year of subsidiary [Abstract] | | | | |
| Start date of accounting period of subsidiary | 01/04/2018 | 01/04/2017 | 01/04/2018 | 01/04/2017 |
| End date of accounting period of subsidiary | 31/03/2019 | 31/03/2018 | 31/03/2019 | 31/03/2018 |
| Percentage of shareholding in subsidiary | 100.00% | 100.00% | 100.00% | 100.00% |
| Key information about subsidiary [Abstract] | | | | |
| Reporting currency of subsidiary | INR | INR | USD | USD |
| Exchange rate as applicable for subsidiary | 0 | 0 | 69.12 | 65.04 |
| Share capital of subsidiary | 10 | 10 | 48.8 | 48.8 |
| Reserves and surplus of subsidiary | 43.64 | 26.05 | 85.18 | 271.63 |
| Total assets of subsidiary | 280.99 | 164.85 | 136.12 | 323.57 |
| Total liabilities of subsidiary | 227.35 | 128.8 | 2.15 | 3.15 |
| Investment of subsidiary | 0 | 0 | 0 | 0 |
| Turnover of subsidiary | 1,192.46 | 790.85 | 0 | 9.51 |
| Profit before tax of subsidiary | 24.59 | 0.37 | -2.08 | 7.11 |
| Provision for tax of subsidiary | 7 | 0.13 | -0.31 | 0.3 |
| Profit after tax of subsidiary | 17.59 | 0.24 | -1.77 | 6.81 |
| Proposed dividend of subsidiary | 0 | 0 | 0 | 0 |
| Name of subsidiary | Gandhar Shipping and Logistics Private Limited | Gandhar Shipping and Logistics Private Limited | Gandhar Global Singapore Pte. Ltd. | Gandhar Global Singapore Pte. Ltd. |
| Country of incorporation or residence of subsidiary | INDIA | INDIA | SINGAPORE | SINGAPORE |
| CIN of subsidiary company | U61100MH2010PTC203142 | U61100MH2010PTC203142 | | |

Disclosure of details of subsidiaries [Table]

..(2)

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

| Subsidiaries [Axis] | 3 | |
|---|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of subsidiaries [Abstract] | | |
| Disclosure of subsidiaries [Line items] | | |
| Name of subsidiary | Gandhar Oil &Energy DMCC | Gandhar Oil &Energy DMCC |
| Country of incorporation or residence of subsidiary | UNITED ARAB EMIRATES | UNITED ARAB EMIRATES |
| Section under which company became subsidiary | Section 2(87)(ii) | Section 2(87)(ii) |
| Whether subsidiary has filed balance sheet | Yes | Yes |
| Whether financial year of subsidiary different from financial year of holding company | No | No |
| Financial year of subsidiary [Abstract] | | |
| Start date of accounting period of subsidiary | 01/04/2018 | 01/04/2017 |
| End date of accounting period of subsidiary | 31/03/2019 | 31/03/2018 |
| Percentage of shareholding in subsidiary | 100.00% | 100.00% |
| Key information about subsidiary [Abstract] | | |
| Reporting currency of subsidiary | USD | USD |
| Exchange rate as applicable for subsidiary | 69.12 | 65.04 |
| Share capital of subsidiary | 1.79 | 1.79 |
| Reserves and surplus of subsidiary | 453.11 | 316.99 |
| Total assets of subsidiary | 1,311.23 | 963.95 |
| Total liabilities of subsidiary | 822.62 | 645.17 |
| Investment of subsidiary | 0 | 0 |
| Turnover of subsidiary | 5,084.11 | 3,385.6 |
| Profit before tax of subsidiary | 152.4 | 140.1 |
| Provision for tax of subsidiary | 0 | 0 |
| Profit after tax of subsidiary | 152.4 | 140.1 |
| Proposed dividend of subsidiary | 0 | 0 |
| Name of subsidiary | Gandhar Oil &Energy DMCC | Gandhar Oil &Energy DMCC |
| Country of incorporation or residence of subsidiary | UNITED ARAB EMIRATES | UNITED ARAB EMIRATES |

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|---|---|
| Disclosure of interests in other entities [TextBlock] | | |
| Disclosure of interests in subsidiaries [TextBlock] | | |
| Disclosure of subsidiaries [TextBlock] | | |
| Whether company has subsidiary companies | Yes | Yes |
| Number of subsidiary companies | [pure] 3 | [pure] 3 |
| Whether company has subsidiary companies which are yet to commence operations | No | No |
| Whether company has subsidiary companies liquidated or sold during year | No | No |
| Disclosure of interests in associates [TextBlock] | | |
| Disclosure of associates [TextBlock] | | |
| Whether company has invested in associates | No | No |
| Whether company has associates which are yet to commence operations | No | No |
| Whether company has associates liquidated or sold during year | No | No |
| Disclosure of interests in joint arrangements [TextBlock] | | |
| Disclosure of joint ventures [TextBlock] | | |
| Whether company has invested in joint ventures | No | No |
| Whether company has joint ventures which are yet to commence operations | No | No |
| Whether company has joint ventures liquidated or sold during year | No | No |
| Disclosure of interests in unconsolidated structured entities [TextBlock] | | |
| Disclosure of unconsolidated structured entities [TextBlock] | | |
| Whether there are unconsolidated structured entities | No | No |
| Disclosure of investment entities [TextBlock] | | |
| Disclosure of information about unconsolidated subsidiaries [TextBlock] | | |
| Whether there are unconsolidated subsidiaries | No | No |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock] | | |
| Whether there are unconsolidated structured entities controlled by investment entity | No | No |

[613400] Notes - Consolidated Financial Statements**Disclosure of details of entities consolidated [Table]**

..(1)

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

| Entities consolidated [Axis] | 1 | 2 | 3 |
|---|--|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2018 to 31/03/2019 | 01/04/2018 to 31/03/2019 |
| Disclosure of additional information consolidated financial statements [Abstract] | | | |
| Disclosure of additional information consolidated financial statements [Line items] | | | |
| Name of entity consolidated | Gandhar Shipping And Logistics Private Limited | Gandhar Global Singapore Pte. Ltd. | Gandhar Oil & Energy DMCC |
| Type of entity consolidated | Indian Subsidiary | Foreign Subsidiary | Foreign Subsidiary |
| Amount of net assets of entity consolidated | 53.64 | 133.97 | 488.61 |
| Net assets of entity as percentage of consolidated net assets | 100.00% | 100.00% | 100.00% |
| Amount of share in profit or loss of entity consolidated | 17.59 | -1.77 | 154.4 |
| Share in profit or loss of entity as percentage of consolidated profit or loss | 100.00% | 100.00% | 100.00% |
| Amount of share in other comprehensive income consolidated | 0 | 0 | 0 |
| Share in other comprehensive income consolidated | 0.00% | 0.00% | 0.00% |
| Amount of share in comprehensive income consolidated | 0 | 0 | 0 |
| Share in comprehensive income consolidated | 0.00% | 0.00% | 0.00% |

Disclosure of details of subsidiaries [Table]

..(1)

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

| Subsidiaries [Axis] | 1 | 2 | 3 |
|--|--|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2018 to 31/03/2019 | 01/04/2018 to 31/03/2019 |
| Disclosure of details of subsidiaries [Abstract] | | | |
| Disclosure of details of subsidiaries [LineItems] | | | |
| Name of subsidiary consolidated | Gandhar Shipping and Logistics Private Limited | Gandhar Global Singapore Pte. Ltd. | Gandhar Oil & Energy DMCC |
| Principal place of business of subsidiary consolidated | INDIA | SINGAPORE | UNITED ARAB EMIRATES |
| Country of incorporation or residence of subsidiary consolidated | INDIA | SINGAPORE | UNITED ARAB EMIRATES |
| Date of end of reporting period of financial statements of subsidiary consolidated | 31/03/2019 | 31/03/2019 | 31/03/2019 |
| Description of reason why using different reporting date or period for subsidiary consolidated | NA | NA | NA |
| Proportion of ownership interest in subsidiary consolidated | 100.00% | 100.00% | 100.00% |
| Proportion of voting power held in subsidiary consolidated | 100.00% | 100.00% | 100.00% |

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

| | 01/04/2018 to 31/03/2019 |
|--|---|
| Disclosure of notes on consolidated financial statements explanatory [TextBlock] | Textual information (44) [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 (45) [See below] |

Textual information (44)

Disclosure of notes on consolidated financial statements explanatory [Text Block]

Salient Features of Financial Statements of Subsidiary Companies pursuant to Section 129(3) of the Companies Act, 2013:-

Part "A" : Subsidiaries

| Name of Subsidiary | Date of Incorporation | Proportion of Ownership Interest | Year | Currency | Share Capital | Reserves & Surplus | Total Assets | Total Liabilities | Investments | Turnover/Tot: Income |
|--|-----------------------|----------------------------------|---------|----------|---------------|--------------------|--------------|-------------------|-------------|----------------------|
| Gandhar Shipping and Logistics Private Limited | May 13, 2010 | 100% | 2018-19 | INR | 10.00 | 43.64 | 280.99 | 227.35 | - | 1,192.46 |
| | | | 2017-18 | INR | 10.00 | 26.05 | 164.85 | 128.80 | - | 790.85 |
| Gandhar Global Singapore Pte Limited | Jan 9, 2012 | 100% | 2018-19 | INR | 48.80 | 85.18 | 136.12 | 2.15 | - | - |
| | | | 2017-18 | INR | 48.80 | 271.63 | 323.57 | 3.15 | - | 9.51 |
| | | | 2018-19 | USD | 0.80 | 1.14 | 1.97 | 0.03 | - | - |
| | | | 2017-18 | USD | 0.80 | 4.13 | 4.97 | 0.05 | - | 0.15 |
| Gandhar Oil and Energy - Dubai | Dec 11, 2014 | 100% | 2018-19 | INR | 35.51 | 453.11 | 1,311.23 | 822.62 | - | 5,084.11 |
| | | | 2017-18 | INR | 1.79 | 316.99 | 963.95 | 645.17 | - | 3,385.60 |
| | | | 2018-19 | USD | 0.54 | 6.53 | 18.98 | 11.90 | - | 72.77 |
| | | | 2017-18 | USD | 0.03 | 4.87 | 14.81 | 9.92 | - | 52.52 |

Notes

| | | |
|-------------|----------------------|----------------------|
| | As at March 31, 2019 | As at March 31, 2018 |
| 1 USD = INR | 69.12 | 65.04 |

Part "B" : Joint Venture

Name of Joint Venture

Texol Lubritech Fzc

Latest audited Balance

March 31, 2019

| Sheet Date | |
|--|-------------------------|
| Date on which Joint Venture was associated or acquired | June 22, 2017 |
| Shares of Joint Ventures held by the Company on the year end | |
| i) Number | 500 |
| ii) Amount of Investment in Joint Venture (Rs) | 8.72 |
| iii) Extend of Holding% | 50% |
| Description of how there is significant influence | Joint venture agreement |
| Reason why the joint venture is not consolidated | N/A |
| Net worth attributable to shareholding as per latest audited Balance Sheet | 9.97 |
| | INR |
| | AED |
| | 0.56 |
| Profit for the year | |
| i) Considered in Consolidation | INR |
| | 2.28 |
| | - |
| | AED |
| | 0.06 |
| ii) Not Considered in Consolidation | - |
| 1 AED to INR as on March, 2019 | 18.81 |

Textual information (45)

Disclosure of additional information consolidated financial statements [Text Block]

| Additional information, as required under Schedule III to Companies Act, 2013 of the Enterprises consolidated as subsidiary | | | | | | | | | | |
|---|---|----------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|-------------------------------------|----------------|-------------------------------------|------------|
| Particulars | Net Assets, i.e. Total Assets minus Total Liabilities | | Share in Profit or Loss | | Share in other comprehensive Income (OCI) | | | | | |
| | As at March 31, 2019 | As at March 31, 2018 | For the year ended March 31, 2019 | For the year ended March 31, 2018 | For the year ended March 31, 2019 | For the year ended March 31, 2018 | | | | |
| Name of Company | As % of Consolidated Net Assets | (? in Million) | As % of Consolidated Net Assets | (? in Million) | As % of Consolidated Profit or Loss | (? in Million) | As % of Consolidated Profit or Loss | (? in Million) | As % of Consolidated Profit or Loss | (? i Mill) |
| (a) Parent Company | | | | | | | | | | |
| Gandhar Oil Refinery (India) Limited | 82.41% | 3,168.27 | 82.32% | 3,143.31 | 8.99% | 16.85 | 77.32% | 498.29 | 1.56% | 0.5 |
| (b) Subsidiary Companies | | | | | | | | | | |
| Gandhar Shipping and Logistics Private Limited | 1.40% | 53.64 | 0.94% | 36.05 | 9.39% | 17.59 | 0.04% | 0.24 | 0.00% | - |
| Gandhar Global Singapore Pte Limited | 3.48% | 133.97 | 8.39% | 320.42 | -0.94% | (1.77) | 1.06% | 6.81 | 51.52% | 19. |
| Gandhar Oil and Energy - Dubai | 12.71% | 488.61 | 8.35% | 318.78 | 81.35% | 152.40 | 21.74% | 140.10 | 46.92% | 17. |
| (c) Joint Venture (Investment as per equity method) | | | | | | | | | | |
| Texol Lubritech Fzc | 0.00% | - | 0.00% | - | 1.22% | 2.28 | -0.16% | (1.03) | 0.00% | - |
| Total (a+b+c) | 100.00% | 3,844.50 | 100.00% | 3,818.57 | 100.00% | 187.34 | 100.00% | 644.41 | 100.00% | 37. |

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

..(1)

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

| Joint ventures [Axis] | 1 | |
|---|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of joint ventures [Abstract] | | |
| Disclosure of joint ventures [Line items] | | |
| Name of joint venture | Texol Lubritech FZC | Texol Lubritech FZC |
| Principal place of business of joint venture | Sharjah, UAE | Sharjah, UAE |
| Country of incorporation of joint venture | UNITED ARAB EMIRATES | UNITED ARAB EMIRATES |
| Proportion of ownership interest in joint venture | 50.00% | 50.00% |

Disclosure of subsidiaries [Table]

..(1)

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

| Subsidiaries [Axis] | 1 | | 2 | |
|---|--|--|------------------------------------|------------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of subsidiaries [Abstract] | | | | |
| Disclosure of subsidiaries [Line items] | | | | |
| Name of subsidiary | Gandhar Shipping and Logistics Private Limited | Gandhar Shipping and Logistics Private Limited | Gandhar Global Singapore Pte. Ltd. | Gandhar Global Singapore Pte. Ltd. |
| CIN of subsidiary company | U61100MH2010PTC203142 | U61100MH2010PTC203142 | | |
| Country of incorporation or residence of subsidiary | INDIA | INDIA | SINGAPORE | SINGAPORE |

Disclosure of subsidiaries [Table]

..(2)

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

| Subsidiaries [Axis] | 3 | |
|---|--------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of subsidiaries [Abstract] | | |
| Disclosure of subsidiaries [Line items] | | |
| Name of subsidiary | Gandhar Oil & Energy DMCC | Gandhar Oil & Energy DMCC |
| Country of incorporation or residence of subsidiary | UNITED ARAB EMIRATES | UNITED ARAB EMIRATES |

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

..(1)

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

| Categories of related parties [Axis] | Entities with joint control or significant influence over entity [Member] | | | Joint ventures where entity is venturer [Member] |
|--|---|--|--|--|
| | 14 | 15 | 16 | 18 |
| | 01/04/2018 to 31/03/2019 | 01/04/2018 to 31/03/2019 | 01/04/2018 to 31/03/2019 | 01/04/2018 to 31/03/2019 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Parekh Bulk Carrier | Gandhar Coal & Mines | Nature Pure Wellness Private Limited | Texol Lubritech FZC |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | UNITED ARAB EMIRATES |
| Permanent account number of related party | AAEFP3167B | AAIFG4957E | | |
| CIN of related party | | | U74110MH2016PTC272713 | |
| Description of nature of transactions with related party | Freight inward/outward | PURCHASE, SALE OF PRODUCT | Purchase, Sale of Product | Reimbursement of Expenses |
| Description of nature of related party relationship | Entities with joint control or significant influence over entity | Entities with joint control or significant influence over entity | Entities with joint control or significant influence over entity | Joint ventures where entity is venturer |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | | 214.38 | | |
| Revenue from sale of goods related party transactions | | 903.65 | | 10.57 |
| Services received related party transactions | | 84.83 | | |
| Other related party transactions expense | 131.21 | 0 | 0 | (A) 0.36 |
| Other related party transactions income | | (B) 51.93 | | (C) 0.16 |
| Other related party transactions contribution made | | | | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | (D) 31.46 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | (E) 252.63 | 0 | (F) 94.95 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | (G) 850.95 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Reimbursement of expenses: 0.36

(B) Commission Received : 51.93

(C) Freight & Insurance collected on Sales : 0.16

(D) Trade payable 31.46

(E) Trade Receivable 252.63

(F) Trade Receivable 1.42 Advance to suppliers 93.53

(G) Corporate Guarantee given

Disclosure of transactions between related parties [Table]

..(2)

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

| Categories of related parties [Axis] | Joint ventures where entity is venturer [Member] | Key management personnel of entity or parent [Member] | | |
|--|--|---|--|--|
| | | 1 | | 2 |
| Related party [Axis] | 20 | 1 | | 2 |
| | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Texol Lubritech FZC | Ramesh Parekh | Ramesh Parekh | Samir Ramesh Parekh |
| Country of incorporation or residence of related party | UNITED ARAB EMIRATES | INDIA | INDIA | INDIA |
| Permanent account number of related party | | AAEPP6795C | AAFPP6795C | ACRPP2567J |
| Description of nature of transactions with related party | Investment made | Textual information (46) [See below] | Textual information (47) [See below] | Salaries & Other Benefits |
| Description of nature of related party relationship | Joint ventures where entity is venturer | Key management personnel of entity or parent | Key management personnel of entity or parent | Key management personnel of entity or parent |
| Related party transactions [Abstract] | | | | |
| Other related party transactions expense | (A) 8.72 | (B) 60.24 | (C) 60 | (D) 18 |
| Other related party transactions income | 0 | (E) 1,890.69 | (F) 2,065.09 | (G) 51.34 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | (H) 8.72 | (I) 64.76 | (J) 108.76 | (K) 59.34 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Non Current Investment made

(B) Short term employee benefits : 9 Director Sitting Fees : 0.15 Audit Committee Sitting Fees : 0.08 Remuneration Committee Sitting Fees : 0.04 Finance Costs : 13.1 Rent : 37.87

(C) Short term employee benefits : 6 Director sitting fees : 0.15 Audit committee sitting fees : 0.08 Remuneration committee sitting fees : 0.02 Finance costs : 19.74 Rent : 34.01

(D) Salaries & Other Benefits* : 11.58 Post employment benefits : 0.02 Finance Costs : 5.61 Rent : 0.79

(E) Short-term borrowings obtained : 921.44 Short-term borrowings repaid : 969.25

(F) Rent received : 0.16 Short-term borrowings obtained : 1055.3 short term borrowing repaid 1009.63

(G) Short-term borrowings obtained : 41.68 Short-term borrowings repaid : 9.66

(H) Security Deposit for premises 8.72

(I) Short term borrowing 31.44 Interest Accrued on borrowing 11.79 Security Deposit for premises 20 rent payable 1.53

(J) Security Deposit for Premises 20 Short term Borrowing 70.99 Interest Accrued on borrowing 17.77

(K) Short term borrowing 53.58 Interest Accrued on borrowing 5.05 rent payable 0.71

Disclosure of transactions between related parties [Table]

..(3)

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

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|--|---|--|
| | 2 | | 3 | |
| Related party [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Samir Parekh | Aslesh Parekh | Aslesh Parekh | Saurabh Parekh |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | ACRPP2567J | AGCPP5065E | AGCPP5065E | AMNPP7640Q |
| Description of nature of transactions with related party | Short term employee benefits, Post employment benefits, Finance costs, Short-term borrowings obtained, Short-term borrowings repaid | Salaries & Other Benefits | Short term employee benefits, Post employment benefits, Finance costs, Short-term borrowings obtained, Short-term borrowings repaid | Salaries & Other Benefits |
| Description of nature of related party relationship | Key management personnel of entity or parent | Key management personnel of entity or parent | Key management personnel of entity or parent | Key management personnel of entity or parent |
| Related party transactions [Abstract] | | | | |
| Other related party transactions expense | (A) 12.04 | (B) 11.67 | (C) 11.12 | (D) 4.58 |
| Other related party transactions income | (E) 42.6 | (F) 48.29 | (G) 30.12 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | (H) 21.57 | (I) 26.74 | (J) 24.48 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

- (A) Short term employee benefits : 7.8 Post employment benefits : 0.02 Finance costs : 4.22
(B) Short term employee benefits : 8.58 Post employment benefits : 0.02 Finance Costs : 2.28 Rent : 0.79
(C) Short term employee benefits : 7.8 Post employment benefits : 0.02 Finance costs : 3.3
(D) Short term employee benefits : 4.32 Post employment benefits : 0.02 Rent : 0.24
(E) Short-term borrowings obtained : 10.7 Short-term borrowings repaid : 31.9
(F) Short-term borrowings obtained : 23.89 Short-term borrowings repaid : 24.4
(G) Short-term borrowings obtained : 10.92 Short-term borrowings repaid : 19.2
(H) Short term Borrowing 17.77 Interest Accured on borrowing 3.80
(I) Short term borrowing 23.98 Interest Accured on borrowing 2.05 rent payable 0.71
(J) Short term Borrowing 21.51 Interest Accured on borrowing 2.97

Disclosure of transactions between related parties [Table]

..(4)

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

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|---|--|--|
| | 4 | 5 | 6 | |
| Related party [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Saurabh Parekh | Jitendra Parekh | Deena Asit Mehta | Deena Asit Mehta |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AMNPP7640Q | AAGPP4510L | AABPM6683L | AABPM6683L |
| Description of nature of transactions with related party | Short term employee benefits, Post employment benefits, Finance costs, Rent | Short term employee benefits, Post employment benefits, Finance costs, Short-term borrowings obtained, Short-term borrowings repaid | sitting fees | Director sitting fees, Audit committee sitting fees, Remuneration committee sitting fees |
| Description of nature of related party relationship | Key management personnel of entity or parent | Other related parties | Key management personnel of entity or parent | Key management personnel of entity or parent |
| Related party transactions [Abstract] | | | | |
| Other related party transactions expense | (A) 3.66 | (B) 4.26 | (C) 0.27 | (D) 0.25 |
| Other related party transactions income | (E) 16.58 | (F) 136.56 | | |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Short term employee benefits : 3.15 Post employment benefits : 0.02 Finance costs : 0.25 Rent : 0.24

(B) Short term employee benefits : 2.7 Post employment benefits : 0.02 Finance costs : 1.54

(C) Director Sitting Fees : 0.15 Audit Committee Sitting Fees : 0.08 Remuneration Committee Sitting Fees : 0.04

(D) Director sitting fees : 0.15 Audit committee sitting fees : 0.08 Remuneration committee sitting fees : 0.02

(E) Short-term borrowings obtained : 1.26 Short-term borrowings repaid : 15.32

(F) Short-term borrowings obtained : 62 Short-term borrowings repaid : 74.56

Disclosure of transactions between related parties [Table]

..(5)

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

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|--|--|---|
| | 7 | | 8 | |
| Related party [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Sarthak Behuria | Sarthak Behuria | Suresh Kumar Jain | Suresh Kumar Jain |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | ADAPB4142K | ADAPB4142K | ABPPJ6016P | ABPPJ6016P |
| Description of nature of transactions with related party | sitting fees | Director sitting fees, Audit committee sitting fees, Remuneration committee sitting fees | sitting fees | Director sitting fees, Audit committee sitting fees |
| Description of nature of related party relationship | Key management personnel of entity or parent | Key management personnel of entity or parent | Key management personnel of entity or parent | Key management personnel of entity or parent |
| Related party transactions [Abstract] | | | | |
| Other related party transactions expense | (A) 0.27 | (B) 0.25 | (C) 0.15 | (D) 0.13 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Director Sitting Fees : 0.15 Audit Committee Sitting Fees : 0.08 Remuneration Committee Sitting Fees : 0.04

(B) Director sitting fees : 0.15 Audit committee sitting fees : 0.08 Remuneration committee sitting fees : 0.02

(C) Director Sitting Fees : 0.09 Audit Committee Sitting Fees : 0.06

(D) Director sitting fees : 0.09 Audit committee sitting fees : 0.04

Disclosure of transactions between related parties [Table]

..(6)

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

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|--|--|--|
| | 9 | | 10 | |
| Related party [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Indrajit Premmangal Bhattacharyya | Desh Raj Dogra | Jayshree Soni | Indrajit Bhattacharyya |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AHHPB9368G | ADZPD5926E | BCGPS7311M | AHHPB9368G |
| Description of nature of transactions with related party | Salaries & Other Benefits | Director sitting fees, Audit committee sitting fees, Remuneration committee sitting fees | Salaries & Other Benefits | Short term employee benefits |
| Description of nature of related party relationship | Key management personnel of entity or parent | Key management personnel of entity or parent | Key management personnel of entity or parent | Key management personnel of entity or parent |
| Related party transactions [Abstract] | | | | |
| Other related party transactions expense | (A) 2.81 | (B) 0.07 | (C) 1.53 | (D) 2.64 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Short term employee benefits : 2.81

(B) Director sitting fees : 0.03 Audit committee sitting fees : 0.02 Remuneration committee sitting fees : 0.02

(C) Short term employee benefits : 1.53

(D) Short term employee benefits : 2.64

Disclosure of transactions between related parties [Table]

..(7)

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

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | Other related parties [Member] | |
|--|---|--|--------------------------------|---------------------------|
| | 11 | 12 | 5 | 11 |
| Related party [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2018 to 31/03/2019 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Jayshree Soni | Rajiv Parekh | Jitendra Babulal Parekh | Sharmistha Parekh |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | BCGPS7311M | ADJPP3172E | AAGPP4510L | AOEPP1560L |
| Description of nature of transactions with related party | Short term employee benefits | short term employee benefit | Salaries & Other Benefits | Salaries & Other Benefits |
| Description of nature of related party relationship | Key management personnel of entity or parent | Key management personnel of entity or parent | Other related parties | Other related parties |
| Related party transactions [Abstract] | | | | |
| Other related party transactions expense | (A) 1.46 | (B) 1.1 | (C) 2.99 | (D) 1.91 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Short term employee benefits : 1.46

(B) short term employee benefit : 1.1

(C) Short term employee benefits : 2.97 Post employment benefits : 0.02

(D) Short term employee benefits : 1.89 Post employment benefits : 0.02

Disclosure of transactions between related parties [Table]

..(8)

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

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|---------------------------|--|--|
| | 12 | 13 | | 14 |
| Related party [Axis] | 01/04/2018 to 31/03/2019 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Dimple Parekh | Nishita Parekh | Sharmishtha Parekh | Dimple Parekh |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | APSPK9769F | AZHPS5292G | AOEPP1560L | APSPK9769F |
| Description of nature of transactions with related party | Salaries & Other Benefits | Salaries & Other Benefits | Short term employee benefits, Post employment benefits | Short term employee benefits, Post employment benefits |
| Description of nature of related party relationship | Other related parties | Other related parties | Other Related Parties | Other Related Parties |
| Related party transactions [Abstract] | | | | |
| Other related party transactions expense | (A) 1.91 | 0 | (B) 1.34 | (C) 1.34 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Short term employee benefits : 1.89 Post employment benefits : 0.02

(B) Short term employee benefits : 1.32 Post employment benefits : 0.02

(C) Short term employee benefits : 1.32 Post employment benefits : 0.02

Disclosure of transactions between related parties [Table]

..(9)

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

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--|--|-----------------------------------|--|
| | 15 | 16 | 17 | |
| Related party [Axis] | 15 | 16 | 17 | 17 |
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Nishita Parekh | Parekh Bulk Carriers | Kamlaben Babulal Charitable Trust | Gandhar Coals & Mines |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AZHPS5292G | AAEFP3167B | AAATK6161E | AAIFG4957E |
| Description of nature of transactions with related party | Short term employee benefits, Post employment benefits | Freight inward/outward | Expenditure on CSR | Purchases, Sale of products, Sale of services |
| Description of nature of related party relationship | Other Related Parties | Enterprises owned/controlled by key management personnel or directors or their relatives or person having significant interest | Other related parties | Enterprises owned/controlled by key management personnel or directors or their relatives or person having significant interest |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | | | | (A) 166.15 |
| Revenue from sale of goods related party transactions | | | | (B) 64.16 |
| Services received related party transactions | | | | (C) 26.74 |
| Other related party transactions expense | (D) 0.09 | (E) 126.44 | 7.1 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | (F) 15.08 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | (G) 22.91 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Purchases : 166.15

(B) Sale of products : 64.16

(C) sale of services : 26.74

(D) Short term employee benefits : 0.09

(E) Freight inward/outward : 126.44

(F) Trade Payable 15.08

(G) Trade Receivable 22.91

Disclosure of transactions between related parties [Table]

..(10)

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

| Categories of related parties [Axis] Related party [Axis] | Other related parties [Member] | |
|--|--|--|
| | 18 01/04/2017 to 31/03/2018 | 19 01/04/2017 to 31/03/2018 |
| Disclosure of transactions between related parties [Abstract] | | |
| Disclosure of transactions between related parties [Line items] | | |
| Name of related party | Nature Pure Wellness Private Limited | Kamlaben Babulal Charitable Trust |
| Country of incorporation or residence of related party | INDIA | INDIA |
| Permanent account number of related party | AAFCN1441E | AAATK6161E |
| CIN of related party | U74110MH2016PTC272713 | |
| Description of nature of transactions with related party | Purchases | Expenditure on Corporate Social Responsibility |
| Description of nature of related party relationship | Enterprises owned/controlled by key management personnel or directors or their relatives or person having significant interest | Others |
| Related party transactions [Abstract] | | |
| Purchases of goods related party transactions | (A) 0.26 | |
| Other related party transactions expense | 0 | (B) 7 |
| Other related party transactions contribution received | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | |
| Amounts payable related party transactions | (C) 0.01 | 0 |
| Amounts receivable related party transactions | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 |

Footnotes

(A) Purchases : 0.26

(B) Expenditure on Corporate Social Responsibility : 7

(C) Trade Payable 0.01

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|---|--------------------------------|
| Disclosure of related party [TextBlock] | Textual information (48) [See below] | |
| Whether there are any related party transactions during year | Yes | Yes |
| Disclosure of transactions between related parties [TextBlock] | Textual information (49) [See below] | |
| Whether entity applies exemption in Ind AS 24.25 | No | No |
| Whether company is subsidiary company | No | No |

Textual information (46)**Description of nature of transactions with related party**

Short term employee benefits, Director sitting fees, Audit committee sitting fees, Remuneration committee sitting fees, Finance costs, Rent, Short-term borrowings obtained, Short-term borrowings repaid

Textual information (47)**Description of nature of transactions with related party**

Short term employee benefits, Director sitting fees, Audit committee sitting fees, Remuneration committee sitting fees, Finance costs, Rent, Short-term borrowings obtained, Short-term borrowings repaid

Textual information (48)

Disclosure of related party [Text Block]

Related Party disclosures

List of related parties: (where transactions have taken place)

| Sr No | Name of Related Party | Nature of relationship |
|-------|---|---|
| | - Texol Lubritech - FZC | Joint Venture |
| 1 | Key-management personnel / Individual Having substantial interest | |
| | Ramesh Parekh | Non-executive Director |
| | Samir Parekh | Whole Time Director |
| | Aslesh Parekh | Whole Time Director |
| | Saurabh Parekh | Whole Time Director (Up to May 02, 2017) |
| | Jitendra Parekh | Non-executive Director (Up to May 02, 2017) |
| | Deena Asit Mehta | Independent Non-executive Director (w.e.f. January 05, 2017) |
| | Sarthak Behuria | Non-executive Director (w.e.f. September 01, 2012) |
| | Suresh Kumar Jain | Non-executive Director (w.e.f. July 06, 2017) |
| | Desh Raj Dogra | Non-executive Director (w.e.f. August 28, 2016 upto July 05, 2017) |
| | Kamal Makhija | Independent Non-executive Director (w.e.f. May 09, 2016 upto August 17, 2017) |
| | Nayana Milan Shah | Independent Non-executive Director (w.e.f. May 09, 2016 upto August 19, 2017) |
| | Indrajit Bhattacharyya | Chief Financial Officer |
| | Jayshree Soni | Company Secretary |

| | |
|---|--|
| 2 | Relative of Key Management Personnel |
| | Jitendra Parekh |
| | Sunita Parekh |
| | Sharmistha S.Parekh |
| | Dimple Parekh |
| | Nishita Parekh |
| 3 | Enterprises owned / controlled by key management personnel or directors or their relatives or person having significant interest |
| | Parekh Bulk Carriers |
| | Parekh Petroleum Products |
| | Gandhar Coals & Mines Private Limited (Gandhar Coals & Mines converted to company w.e.f. August 31, 2018) |
| | Gandhar Infrastructure Project Private Limited |
| | Nature Pure Wellness Private Ltd. |
| 4 | Others |
| | Kamlaben Babulal Charitable Trust |

B. Transaction With Related Parties

| SR NO | Particulars | Key management personnel / Individual Having significant interest | | Relatives of Key management personnel / Individual having significant interest | | Enterprises owned / controlled by key management Personnel or directors or their relatives or person having significant Interest | | Joint Venture | |
|-------|----------------------------------|---|--------|--|--------|--|--------|---------------|--------|
| | | Mar-19 | Mar-18 | Mar-19 | Mar-18 | Mar-19 | Mar-18 | Mar-19 | Mar-18 |
| 1 | EXPENDITURE | | | | | | | | |
| | (a) Salaries & Other Benefits* | | | | | | | | |
| | (i) Short term employee benefits | | | | | | | | |

| | | | | | | | |
|-------------------------------|-------|-------|-------|------|---|---|---|
| Ramesh Parekh | 9.00 | 6.00 | - | - | - | - | - |
| Samir Parekh | 11.58 | 7.80 | - | - | - | - | - |
| Aslesh Parekh | 8.58 | 7.80 | - | - | - | - | - |
| Sharmishtha S. Parekh | - | - | 1.89 | 1.32 | - | - | - |
| Dimple A. Parekh | - | - | 1.89 | 1.32 | - | - | - |
| Saurabh Parekh | - | 0.45 | 4.32 | 2.70 | - | - | - |
| Nishita Parekh | - | - | - | 0.09 | - | - | - |
| Jitendra Parekh | - | - | 2.97 | 2.70 | - | - | - |
| Indrajit Bhattacharyya | 2.81 | 2.64 | - | - | - | - | - |
| Jayshree Soni | 1.53 | 1.46 | - | - | - | - | - |
| Rajiv Parekh | - | - | - | 1.10 | - | - | - |
| Total | 33.50 | 26.15 | 11.06 | 9.23 | - | - | - |
| (ii) Post employment benefits | | | | | | | |
| Samir Parekh | 0.02 | 0.02 | - | - | - | - | - |
| Aslesh Parekh | 0.02 | 0.02 | - | - | - | - | - |
| Sharmishtha S. Parekh | - | - | 0.02 | 0.02 | - | - | - |
| Dimple A. Parekh | - | - | 0.02 | 0.02 | - | - | - |
| Saurabh Parekh | - | 0.00 | 0.02 | 0.02 | - | - | - |
| Nishita Parekh | - | - | - | 0.00 | - | - | - |
| Jitendra Parekh | - | - | 0.02 | 0.02 | - | - | - |
| Kesar Sonavane | - | - | - | - | - | - | - |
| Indrajit Bhattacharyya | - | - | - | - | - | - | - |
| Jayshree Soni | - | - | - | - | - | - | - |

| | | | | | | | |
|---|------|------|------|------|---|---|---|
| | 0.04 | 0.05 | 0.09 | 0.08 | - | - | - |
| (b) Director Sitting Fees | | | | | - | - | - |
| Ramesh Parekh | 0.15 | 0.15 | - | - | - | - | - |
| Deena Asit Mehta | 0.15 | 0.15 | - | - | - | - | - |
| Desh Raj Dogra | - | 0.03 | - | - | - | - | - |
| Suresh Kumar Jain | 0.09 | 0.09 | - | - | - | - | - |
| Sarthak Behuria | 0.15 | 0.15 | - | - | - | - | - |
| Total | 0.54 | 0.57 | - | - | - | - | - |
| (c) Audit Committee Sitting Fees | | | | | | | |
| Ramesh Parekh | 0.08 | 0.08 | - | - | - | - | - |
| Deena Asit Mehta | 0.08 | 0.08 | - | - | - | - | - |
| Desh Raj Dogra | - | 0.02 | - | - | - | - | - |
| Suresh Kumar Jain | 0.06 | 0.04 | - | - | - | - | - |
| Sarthak Behuria | 0.08 | 0.08 | - | - | - | - | - |
| Total | 0.30 | 0.30 | - | - | - | - | - |
| (d) Remuneration Committee Sitting Fees | | | | | | | |
| Ramesh Parekh | 0.04 | 0.02 | - | - | - | - | - |
| Deena Asit Mehta | 0.04 | 0.02 | - | - | - | - | - |
| Desh Raj Dogra | - | 0.02 | - | - | - | - | - |
| Sarthak Behuria | 0.04 | 0.02 | - | - | - | - | - |
| Total | 0.12 | 0.08 | - | - | - | - | - |

(e) Finance Costs

| | | | | | | |
|-----------------|-------|-------|-------|---|---|---|
| Jitendra Parekh | - | 1.54 | - | - | - | - |
| Ramesh Parekh | | 13.10 | 19.74 | - | - | - |
| Samir Parekh | 5.61 | 4.22 | - | - | - | - |
| Aslesh Parekh | 2.28 | 3.30 | - | - | - | - |
| Saurabh Parekh | - | 0.25 | - | - | - | - |
| Total | 20.99 | 29.06 | - | - | - | - |

(f) Freight inward/outward

| | | | | | | |
|---------------------|---|---|---|---|--------|--------|
| Parekh Bulk Carrier | - | - | - | - | 131.21 | 126.44 |
| Total | - | - | - | - | 131.21 | 126.44 |

(g) Rent

| | | | | | | |
|----------------|-------|-------|------|------|---|---|
| Saurabh Parekh | - | - | 0.24 | 0.24 | - | - |
| Ramesh Parekh | 38.32 | 34.01 | - | - | - | - |
| Samir Parekh | 0.79 | - | - | - | - | - |
| Aslesh Parekh | 0.79 | - | - | - | - | - |
| Total | 39.44 | 34.01 | 0.24 | 0.24 | - | - |

(h) Purchases

| | | | | | | |
|--|---|---|---|---|--------|--------|
| Gandhar Coal & Mines Pvt. Ltd. (Gandhar Coal & Mines converted to company) | - | - | - | - | 214.38 | 166.15 |
| Naturepure Wellness Private Limited | - | - | - | - | - | 0.26 |
| Total | - | - | - | - | 214.38 | 166.41 |

(i) Expenditure on Corporate Social Responsibility

| | | | | | | |
|------------------|---|---|---|---|---|---|
| Kamlaben Babulal | - | - | - | - | - | - |
|------------------|---|---|---|---|---|---|

| | | | | | | | | |
|-----|---|---|------|---|--------|-------|-------|---|
| | Charitable Trust | - | - | - | - | - | - | - |
| | Total | - | - | - | - | - | - | - |
| (j) | Reimbursement of Expenses | | | | | | | |
| | Texol Lubritech Fzc | | | | - | - | 0.36 | - |
| | Total | - | - | - | - | - | 0.36 | - |
| 2 | INCOME | | | | | | | |
| (a) | Sale of Products | | | | | | | |
| | Gandhar Coal & Mines Pvt. Ltd.(Gandhar Coal & Mines converted to company) | - | - | - | 903.65 | 64.16 | - | - |
| | Texol Lubritech Fzc | | | | | | 10.57 | - |
| | Total | - | - | - | 903.65 | 64.16 | 10.57 | - |
| (b) | Sale of Services | | | | | | | |
| | Gandhar Coal & Mines Pvt. Ltd.(Gandhar Coal & Mines converted to company) | - | - | - | 74.51 | 26.74 | - | - |
| | Total | - | - | - | 74.51 | 26.74 | - | - |
| (c) | Rent Received | | | | | | | |
| | Ramesh Parekh | - | 0.16 | - | - | - | - | - |
| | Total | - | 0.16 | - | - | - | - | - |
| (d) | Freight & Insurance collected on Sales | | | | | | | |
| | Texol Lubritech Fzc | - | - | - | - | - | 0.16 | - |
| | Total | - | - | - | - | - | 0.16 | - |
| (e) | Commission Received | | | | | | | |

| | | | | | | | | | |
|---|--|----------|----------|---|-------|-------|---|---|-----|
| | Gandhar Coal & Mines Pvt.Ltd.(Gandhar Coal & Mines converted to company) | - | 0.16 | - | - | 59.91 | - | - | - |
| | Total | - | 0.16 | - | - | 59.91 | - | - | - |
| 3 | OTHERS | | | | | | | | |
| | a) Short-term borrowings obtained | | | | | | | | |
| | Jitendra Parekh | - | 62.00 | - | - | - | - | - | - |
| | Samir Parekh | 41.68 | 10.70 | - | - | - | - | - | - |
| | Aslesh Parekh | 23.89 | 10.92 | - | - | - | - | - | - |
| | Saurabh Parekh | - | - | - | 1.26 | - | - | - | - |
| | Ramesh Parekh | 921.44 | 1,055.30 | - | - | - | - | - | - |
| | Total | 987.00 | 1,138.92 | - | 1.26 | - | - | - | - |
| | b) Short-term borrowings repaid | | | | | | | | |
| | Jitendra Parekh | - | 74.56 | - | - | - | - | - | - |
| | Samir Parekh | 9.66 | 31.90 | - | - | - | - | - | - |
| | Aslesh Parekh | 24.40 | 19.20 | - | - | - | - | - | - |
| | Saurabh Parekh | - | - | - | 15.32 | - | - | - | - |
| | Ramesh Parekh | 977.72 | 1,009.63 | - | - | - | - | - | - |
| | Total | 1,011.77 | 1,135.30 | - | 15.32 | - | - | - | - |
| | c) Non Current Investments Made | | | | | | | | |
| | Texol Lubritech - FZC | - | - | - | - | - | - | - | 8.7 |
| | Total | - | - | - | - | - | - | - | 8.7 |

| | | | | | | | | | |
|----|---|--------|--------|---|---|--------|-------|-------|------|
| 4 | OUTSTANDINGS | | | | | | | | |
| a) | Security Deposit for Premises | | | | | | | | |
| | Ramesh Parekh | 20.00 | 20.00 | - | - | - | - | - | - |
| | Texol Lubritech-FZC | | | | | | | - | 8.72 |
| | Total | 20.00 | 20.00 | - | - | - | - | - | 8.72 |
| b) | Trade Receivables | | | | | | | | |
| | Gandhar Coal & Mines Pvt. Ltd.(Gandhar Coal & Mines converted to company) | | | - | - | 252.63 | 22.91 | | |
| | Texol Lubritech-FZC | | | | | | | 1.42 | - |
| | Total | | | - | - | 252.63 | 22.91 | 1.42 | - |
| c) | Other receivables | | | | | | | | |
| | Texol Lubritech-FZC | | | | | | | 0.35 | - |
| | Total | | | - | - | - | - | 0.35 | - |
| d) | Advance to suppliers | | | | | | | | |
| | Texol Lubritech-FZC | | | | | | | 93.53 | - |
| | Total | | | - | - | - | - | 93.53 | - |
| e) | Short-term borrowings | | | | | | | | |
| | Samir Parekh | 53.58 | 17.77 | - | - | - | - | - | - |
| | Aslesh Parekh | 23.98 | 21.51 | - | - | - | - | - | - |
| | Ramesh Parekh | 31.44 | 70.99 | - | - | - | - | - | - |
| | Total | 109.00 | 110.26 | - | - | - | - | - | - |
| f) | Interest Accrued on borrowings : | | | | | | | | |

| | | | | | | | | |
|--------------------------------------|-------|-------|---|---|-------|-------|--------|---|
| Samir Parekh | 5.05 | 3.80 | - | - | - | - | - | - |
| Aslesh Parekh | 2.05 | 2.97 | - | - | - | - | - | - |
| Ramesh Parekh | 11.79 | 17.77 | - | - | - | - | - | - |
| Total | 18.89 | 24.54 | - | - | - | - | - | - |
| g) Trade Payables | | | | | | | | |
| Parekh Bulk Carrier | - | - | - | - | 31.46 | 15.08 | - | - |
| Nature Pure Wellness Private Limited | - | - | - | - | - | 0.01 | - | - |
| Total | - | - | - | - | 31.46 | 15.09 | - | - |
| h) Payable for Expenses: | | | | | | | | |
| (i) Rent Payable | | | | | | | | |
| Samir Parekh | 0.71 | - | - | - | - | - | - | - |
| Aslesh Parekh | 0.71 | - | - | - | - | - | - | - |
| Ramesh Parekh | 1.53 | - | - | - | - | - | - | - |
| Total | 2.94 | - | - | - | - | - | - | - |
| i) Corporate Guarantee Given | | | | | | | | |
| Texol Lubritech FZC | - | - | - | - | - | - | 850.95 | - |
| Total | - | - | - | - | - | - | 850.95 | - |

*As the liabilities for defined benefit plans are provided on actuarial basis for the Parent Company as a whole, the amounts pertaining to Key Management Personnel are not included.

** Certain directors and their relatives and certain concerns belonging to them have given personal guarantee and corporate guarantee respectively for credit facilities availed by the company as stated in Note no. 16 and 19.

C) Related parties are identified by the management and relied upon by the auditors.

D) Terms and conditions of transactions with related parties

All related party transactions entered during the year were in ordinary course of the business and are on arms length basis.

For the year ended March 31, 2019, the Group has not recorded any impairment of receivables relating to amounts owed by related parties (P.Y- Nil). This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates

Textual information (49)

Disclosure of transactions between related parties [Text Block]

| SR NO | Transaction With Related Parties | Particulars | Key management personnel / Individual Having significant interest | | Relatives of Key management personnel / Individual having significant interest | | Enterprises owned / controlled by key management Personnel or directors or their relatives or person having significant Interest | | Joint Venture | |
|-------|----------------------------------|------------------------------|---|--------|--|--------|--|--------|---------------|--------|
| | | | Mar-19 | Mar-18 | Mar-19 | Mar-18 | Mar-19 | Mar-18 | Mar-19 | Mar-18 |
| | | | | | | | | | | |
| 1 | | EXPENDITURE | | | | | | | | |
| | (a) | Salaries & Other Benefits* | | | | | | | | |
| | (i) | Short term employee benefits | | | | | | | | |
| | | Ramesh Parekh | 9.00 | 6.00 | - | - | - | - | - | - |
| | | Samir Parekh | 11.58 | 7.80 | - | - | - | - | - | - |
| | | Aslesh Parekh | 8.58 | 7.80 | - | - | - | - | - | - |
| | | Sharmishtha S. Parekh | - | - | 1.89 | 1.32 | - | - | - | - |
| | | Dimple A. Parekh | - | - | 1.89 | 1.32 | - | - | - | - |
| | | Saurabh Parekh | - | 0.45 | 4.32 | 2.70 | - | - | - | - |
| | | Nishita Parekh | - | - | - | 0.09 | - | - | - | - |
| | | Jitendra Parekh | - | - | 2.97 | 2.70 | - | - | - | - |
| | | Indrajit Bhattacharyya | 2.81 | 2.64 | - | - | - | - | - | - |
| | | Jayshree Soni | 1.53 | 1.46 | - | - | - | - | - | - |
| | | Rajiv Parekh | - | - | - | 1.10 | - | - | - | - |
| | | Total | 33.50 | 26.15 | 11.06 | 9.23 | - | - | - | - |
| | (ii) | Post employment benefits | | | | | | | | |
| | | Samir Parekh | 0.02 | 0.02 | - | - | - | - | - | - |
| | | Aslesh Parekh | 0.02 | 0.02 | - | - | - | - | - | - |
| | | Sharmishtha S. Parekh | - | - | 0.02 | 0.02 | - | - | - | - |
| | | Dimple A. | | | | | | | | |

| | | | | | | | | | |
|-----|-------------------------------------|-------|-------|------|------|---|---|---|---|
| | Parekh | - | - | 0.02 | 0.02 | - | - | - | - |
| | Saurabh Parekh | - | 0.00 | 0.02 | 0.02 | - | - | - | - |
| | Nishita Parekh | - | - | - | 0.00 | - | - | - | - |
| | Jitendra Parekh | - | - | 0.02 | 0.02 | - | - | - | - |
| | Kesar Sonavane | - | - | - | - | - | - | - | - |
| | Indrajit Bhattacharyya | - | - | - | - | - | - | - | - |
| | Jayshree Soni | - | - | - | - | - | - | - | - |
| | | 0.04 | 0.05 | 0.09 | 0.08 | - | - | - | - |
| (b) | Director Sitting Fees | | | | | | | | |
| | Ramesh Parekh | 0.15 | 0.15 | - | - | - | - | - | - |
| | Deena Asit Mehta | 0.15 | 0.15 | - | - | - | - | - | - |
| | Desh Raj Dogra | - | 0.03 | - | - | - | - | - | - |
| | Suresh Kumar Jain | 0.09 | 0.09 | - | - | - | - | - | - |
| | Sarthak Behuria | 0.15 | 0.15 | - | - | - | - | - | - |
| | Total | 0.54 | 0.57 | - | - | - | - | - | - |
| (c) | Audit Committee Sitting Fees | | | | | | | | |
| | Ramesh Parekh | 0.08 | 0.08 | - | - | - | - | - | - |
| | Deena Asit Mehta | 0.08 | 0.08 | - | - | - | - | - | - |
| | Desh Raj Dogra | - | 0.02 | - | - | - | - | - | - |
| | Suresh Kumar Jain | 0.06 | 0.04 | - | - | - | - | - | - |
| | Sarthak Behuria | 0.08 | 0.08 | - | - | - | - | - | - |
| | Total | 0.30 | 0.30 | - | - | - | - | - | - |
| (d) | Remuneration Committee Sitting Fees | | | | | | | | |
| | Ramesh Parekh | 0.04 | 0.02 | - | - | - | - | - | - |
| | Deena Asit Mehta | 0.04 | 0.02 | - | - | - | - | - | - |
| | Desh Raj Dogra | - | 0.02 | - | - | - | - | - | - |
| | Sarthak Behuria | 0.04 | 0.02 | - | - | - | - | - | - |
| | Total | 0.12 | 0.08 | - | - | - | - | - | - |
| (e) | Finance Costs | | | | | | | | |
| | Jitendra Parekh | - | 1.54 | - | - | - | - | - | - |
| | Ramesh Parekh | 13.10 | 19.74 | - | - | - | - | - | - |
| | Samir Parekh | 5.61 | 4.22 | - | - | - | - | - | - |

| | | | | | | | | |
|-----|---|-------|-------|------|------|--------|--------|-------|
| | Aslesh Parekh | 2.28 | 3.30 | - | - | - | - | - |
| | Saurabh Parekh | - | 0.25 | - | - | - | - | - |
| | Total | 20.99 | 29.06 | - | - | - | - | - |
| (f) | Freight inward/outward | | | | | | | |
| | Parekh Bulk Carrier | - | - | - | - | 131.21 | 126.44 | - |
| | Total | - | - | - | - | 131.21 | 126.44 | - |
| (g) | Rent | | | | | | | |
| | Saurabh Parekh | - | - | 0.24 | 0.24 | - | - | - |
| | Ramesh Parekh | 37.87 | 34.01 | - | - | - | - | - |
| | Samir Parekh | 0.79 | - | - | - | - | - | - |
| | Aslesh Parekh | 0.79 | - | - | - | - | - | - |
| | Total | 39.44 | 34.01 | 0.24 | 0.24 | - | - | - |
| (h) | Purchases | | | | | | | |
| | Gandhar Coal & Mines Pvt. Ltd.(Gandhar Coal & Mines converted to company) | - | - | - | - | 214.38 | 166.15 | - |
| | Naturepure Wellness Private Limited | - | - | - | - | - | 0.26 | - |
| | Total | - | - | - | - | 214.38 | 166.41 | - |
| (i) | Expenditure on Corporate Social Responsibility | | | | | | | |
| | Kamlaben Babulal Charitable Trust | - | - | - | - | - | - | - |
| | Total | - | - | - | - | - | - | - |
| (j) | Reimbursement of Expenses | | | | | | | |
| | Texol Lubritech Fzc | - | - | - | - | - | - | 0.36 |
| | Total | - | - | - | - | - | - | 0.36 |
| 2 | INCOME | | | | | | | |
| (a) | Sale of Products | | | | | | | |
| | Gandhar Coal & Mines Pvt. Ltd.(Gandhar Coal & Mines converted to company) | - | - | - | - | 903.65 | 64.16 | - |
| | Texol Lubritech Fzc | - | - | - | - | - | - | 10.57 |
| | Total | - | - | - | - | 903.65 | 64.16 | 10.57 |
| (b) | Sale of Services | | | | | | | |
| | Gandhar Coal & | | | | | | | |

| | | | | | | | | | |
|-----|--|----------|----------|---|-------|-------|-------|------|---|
| | Mines Pvt. Ltd.(Gandhar Coal & Mines converted to company) | - | - | - | - | 84.83 | 26.74 | - | - |
| | Total | - | - | - | - | 84.83 | 26.74 | - | - |
| (c) | Rent Received | | | | | | | | |
| | Ramesh Parekh | - | 0.16 | - | - | - | - | - | - |
| | Total | - | 0.16 | - | - | - | - | - | - |
| (d) | Freight & Insurance collected on Sales | | | | | | | | |
| | Texol Lubritech Fzc | - | - | - | - | - | - | 0.16 | - |
| | Total | - | - | - | - | - | - | 0.16 | - |
| (e) | Commission Received | | | | | | | | |
| | Gandhar Coal & Mines Pvt.Ltd.(Gandhar Coal & Mines converted to company) | - | 0.16 | - | - | 51.93 | - | - | - |
| | Total | - | 0.16 | - | - | 51.93 | - | - | - |
| 3 | OTHERS | | | | | | | | |
| a) | Short-term borrowings obtained | | | | | | | | |
| | Jitendra Parekh | - | 62.00 | - | - | - | - | - | - |
| | Samir Parekh | 41.68 | 10.70 | - | - | - | - | - | - |
| | Aslesh Parekh | 23.89 | 10.92 | - | - | - | - | - | - |
| | Saurabh Parekh | - | - | - | 1.26 | - | - | - | - |
| | Ramesh Parekh | 921.44 | 1,055.30 | - | - | - | - | - | - |
| | Total | 987.00 | 1,138.92 | - | 1.26 | - | - | - | - |
| b) | Short-term borrowings repaid | | | | | | | | |
| | Jitendra Parekh | - | 74.56 | - | - | - | - | - | - |
| | Samir Parekh | 9.66 | 31.90 | - | - | - | - | - | - |
| | Aslesh Parekh | 24.40 | 19.20 | - | - | - | - | - | - |
| | Saurabh Parekh | - | - | - | 15.32 | - | - | - | - |
| | Ramesh Parekh | 969.25 | 1,009.63 | - | - | - | - | - | - |
| | Total | 1,003.30 | 1,135.30 | - | 15.32 | - | - | - | - |
| c) | Non Current Investments Made | | | | | | | | |

| | | | | | | | | | |
|----|---|--------|--------|---|---|--------|-------|-------|------|
| | Texol Lubritech - FZC | - | - | - | - | - | - | - | 8.72 |
| | Total | - | - | - | - | - | - | - | 8.72 |
| 4 | OUTSTANDINGS | | | | | | | | |
| a) | Security Deposit for Premises | | | | | | | | |
| | Ramesh Parekh | 20.00 | 20.00 | - | - | - | - | - | - |
| | Texol Lubritech-FZC | | | | | | | - | 8. |
| | Total | 20.00 | 20.00 | - | - | - | - | - | 8. |
| b) | Trade Receivables | | | | | | | | |
| | Gandhar Coal & Mines Pvt. Ltd.(Gandhar Coal & Mines converted to company) | - | - | - | - | 252.63 | 22.91 | | |
| | Texol Lubritech-FZC | | | | | | | 1.42 | - |
| | Total | - | - | - | - | 252.63 | 22.91 | 1.42 | - |
| c) | Other receivables | | | | | | | | |
| | Texol Lubritech-FZC | | | | | | | 0.35 | - |
| | Total | - | - | - | - | - | - | 0.35 | - |
| d) | Advance to suppliers | | | | | | | | |
| | Texol Lubritech-FZC | | | | | | | 93.53 | - |
| | Total | - | - | - | - | - | - | 93.53 | - |
| e) | Short-term borrowings | | | | | | | | |
| | Samir Parekh | 53.58 | 17.77 | - | - | - | - | - | - |
| | Aslesh Parekh | 23.98 | 21.51 | - | - | - | - | - | - |
| | Ramesh Parekh | 31.44 | 70.99 | - | - | - | - | - | - |
| | Total | 109.00 | 110.26 | - | - | - | - | - | - |
| f) | Interest Accrued on borrowings : | | | | | | | | |
| | Samir Parekh | 5.05 | 3.80 | - | - | - | - | - | - |
| | Aslesh Parekh | 2.05 | 2.97 | - | - | - | - | - | - |
| | Ramesh Parekh | 11.79 | 17.77 | - | - | - | - | - | - |
| | Total | 18.89 | 24.54 | - | - | - | - | - | - |
| g) | Trade Payables | | | | | | | | |
| | Parekh Bulk Carrier | - | - | - | - | 31.46 | 15.08 | - | - |
| | Nature Pure Wellness Private Limited | - | - | - | - | - | 0.01 | - | - |

| | | | | | | | | | |
|-----|---------------------------|------|---|---|---|-------|-------|--------|---|
| | Total | - | - | - | - | 31.46 | 15.09 | - | - |
| h) | Payable for Expenses: | | | | | | | | |
| (i) | Rent Payable | | | | | | | | |
| | Samir Parekh | 0.71 | - | - | - | - | - | - | - |
| | Aslesh Parekh | 0.71 | - | - | - | - | - | - | - |
| | Ramesh Parekh | 1.53 | - | - | - | - | - | - | - |
| | Total | 2.94 | - | - | - | - | - | - | - |
| i) | Corporate Guarantee Given | | | | | | | | |
| | Texol Lubritech FZC | - | - | - | - | - | - | 850.95 | - |
| | Total | - | - | - | - | - | - | 850.95 | - |

*As the liabilities for defined benefit plans are provided on actuarial basis for the Parent Company as a whole, the amounts pertaining to Key Management Personnel are not included.

** Certain directors and their relatives and certain concerns belonging to them have given personal guarantee and corporate guarantee respectively for credit facilities availed by the company as stated in Note no. 16 and 19.

C) Related parties are identified by the management and relied

D) upon by the auditors. Terms and conditions of transactions with related parties All related party transactions entered during the year were in ordinary course of the business and are on arm's length basis. For the year ended March 31, 2019, the Group has not recorded any impairment of receivables relating to amounts owed by related parties (P.Y- Nil). This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates

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

Disclosure of contingent liabilities [Table]

..(1)

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

| Classes of contingent liabilities [Axis] | Contingent liability for guarantees [Member] | | Other contingent liabilities [Member] | |
|---|--|---------------------------|---------------------------------------|--------------------------|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of contingent liabilities [Abstract] | | | | |
| Disclosure of contingent liabilities [Line items] | | | | |
| Description of nature of obligation, contingent liabilities | Guarantees issued by Bank | Guarantees issued by Bank | Refer to child member | Refer to child member |
| Estimated financial effect of contingent liabilities | 407.96 | 136.55 | 2,532.36 | 1,784.62 |

Disclosure of contingent liabilities [Table]

..(2)

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

| Classes of contingent liabilities [Axis] | Guarantee given for letter of credit [Member] | | Guarantee given for related parties [Member] | |
|---|---|-------------------------------|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of contingent liabilities [Abstract] | | | | |
| Disclosure of contingent liabilities [Line items] | | | | |
| Description of nature of obligation, contingent liabilities | Outstanding Letters of Credit | Outstanding Letters of Credit | Corporate Guarantee given by Company to Bank for loan given to Texol Lubritech FZC. | Corporate Guarantee given by Company to Bank for loan given to Texol Lubritech FZC. |
| Estimated financial effect of contingent liabilities | 1,105.47 | 861.88 | 850.95 | 0 |

Disclosure of contingent liabilities [Table]

..(3)

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

| Classes of contingent liabilities [Axis] | Contingent liability on disputed sales tax [Member] | | Contingent liability on disputed income tax [Member] | |
|---|---|---|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of contingent liabilities [Abstract] | | | | |
| Disclosure of contingent liabilities [Line items] | | | | |
| Description of nature of obligation, contingent liabilities | Demand raised by Sales Tax Authorities contested by Company. (Net of payment) | Demand raised by Sales Tax Authorities contested by Company. (Net of payment) | Demand raised by Income Tax Authorities contested by Company (Net of payment) | Demand raised by Income Tax Authorities contested by Company (Net of payment) |
| Estimated financial effect of contingent liabilities | 51.37 | 49.84 | 0 | 456.15 |

Disclosure of contingent liabilities [Table]

..(4)

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

| Classes of contingent liabilities [Axis] | Contingent liability on disputed excise demands [Member] | | Contingent liability on disputed custom demands [Member] | |
|---|--|--|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of contingent liabilities [Abstract] | | | | |
| Disclosure of contingent liabilities [Line items] | | | | |
| Description of nature of obligation, contingent liabilities | Demand raised by Central Excise Authorities contested by Company. (Net of payment) | Demand raised by Central Excise Authorities contested by Company. (Net of payment) | Demand raised by Custom Authorities contested by Company (Net of payment) | Demand raised by Custom Authorities contested by Company (Net of payment) |
| Estimated financial effect of contingent liabilities | 0.99 | 8.93 | 407.82 | 400.07 |

Disclosure of contingent liabilities [Table]

..(5)

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

| Classes of contingent liabilities [Axis] | Other contingent liabilities, others [Member] | |
|---|---|---|
| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
| Disclosure of contingent liabilities [Abstract] | | |
| Disclosure of contingent liabilities [Line items] | | |
| Description of nature of obligation, contingent liabilities | Export obligation against advance authorization licenses issued by Director General of Foreign Trade. | Export obligation against advance authorization licenses issued by Director General of Foreign Trade. |
| Estimated financial effect of contingent liabilities | 115.76 | 7.75 |

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|---|---|
| Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock] | Textual information (50) [See below] | |
| Disclosure of contingent liabilities [TextBlock] | | |
| Whether there are any contingent liabilities | Yes | Yes |
| Description of other contingent liabilities others | - | - |

Textual information (50)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

Contingent liabilities

Claim against the group not acknowledged as debts (? in Million)

| S.N | Particulars | As at | | |
|-----|---|---|-------------------|--------|
| | | March 31, 2019 | March 31, 2018 | |
| a | 1 | Outstanding Letters of Credit | 1,105.47 | 861.88 |
| | 2 | Guarantees issued by Bank | 407.95 | 136.55 |
| | 3 | Export obligation against advance authorization licenses issued by Director General of Foreign Trade. | 115.76 | 7.75 |
| | 4 | Demand raised by Central Excise Authorities contested by Company. (Net of payment) | 0.99 | 8.93 |
| | 5 | Demand raised by Sales Tax Authorities contested by Company. (Net of payment) | 51.37 | 49.84 |
| | 6 | Demand raised by Custom Authorities contested by Company (Net of payment) | 407.82 | 400.06 |
| | 7 | Demand raised by Income Tax Authorities contested by Company (Net of payment) | - | 456.15 |
| b | Corporate Guarantees | | | |
| | Corporate Guarantee given by Company to Bank for loan given to Texol Lubritech FZC. | 850.95 | - | |
| | Total | 2,940.32 | 1,921.17 | |

Note

- The Group has reviewed all its pending litigations and proceedings and has adequately provided for where provisions are required and disclosed as contingent liabilities where applicable, in its financial statements. The Group does not expect the outcome of these proceedings to have a materially adverse effect on its financial results.
- It is not practicable for the Group to estimate the timings of cash outflows, if any, in respect of the above pending resolution of the respective proceedings as it is determinable only on receipt of judgements/decisions pending with various forums/authorities.
- Details of Guarantee given covered under Section 186 (4) of the Companies Act, 2013:
- Guarantee given by Company to a Bank for loan given to Texol Lubritech FZC. The loan is obtained by Joint Venture for business purpose.

[610500] Notes - Events after reporting period

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|--|---|
| Disclosure of events after reporting period [TextBlock] | The Board of Directors at their meeting held on June 28, 2019 proposed a dividend of ₹Nil (P.Y. ₹2) per equity shares of ₹10 each for the year ended March 31, 2019, | |
| Disclosure of non-adjusting events after reporting period [TextBlock] | | |
| Whether there are non adjusting events after reporting period | No | No |

[612500] Notes - Share-based payment arrangements

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|---|---|
| Disclosure of share-based payment arrangements [TextBlock] | | |
| Whether there are any share based payment arrangement | No | No |

[613000] Notes - Earnings per share

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|--|---|---|
| Disclosure of earnings per share [TextBlock] | Textual information (51) [See below] | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] 11.71 | [INR/shares] 40.28 |
| Total basic earnings (loss) per share | [INR/shares] 11.71 | [INR/shares] 40.28 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] 11.71 | [INR/shares] 40.28 |
| Total diluted earnings (loss) per share | [INR/shares] 11.71 | [INR/shares] 40.28 |
| Profit (loss), attributable to ordinary equity holders of parent entity [Abstract] | | |
| Profit (loss), attributable to ordinary equity holders of parent entity | 187.34 | 644.4 |
| Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects | 187.34 | 644.4 |
| 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] 16 | [shares] 16 |

Textual information (51)

Disclosure of earnings per share [Text Block]

| Earnings Per Share Particulars | Year Ended | |
|---|-------------------|-------------|
| | March 31, 2018 | |
| March 31, 2019 | | |
| Profit available for Equity Shareholders (? in Million) | 187.34 | 644.40 |
| Weighted average number of Shares used in computing Basic and diluted earnings per share. | 1,60,00,000 | 1,60,00,000 |
| Nominal Value of Per Equity Shares (?) | 10.00 | 10.00 |
| Basic and diluted Earnings Per Share (?) | 11.71 | 40.28 |

[610900] Notes - First time adoption

Disclosure of profit (loss) for the period Ind AS adjustment [Table]

..(1)

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

| Ind AS adjustment for profit (loss) for the period [Axis] | 1 |
|---|--------------------------------|
| | 01/04/2017 to 31/03/2018 |
| Ind AS Adjustment for profit (loss) for the period | 0 |
| Disclosure of profit (loss) for the period Ind AS adjustment [Line items] | |
| Description of Ind AS adjustment | NA |
| Ind AS Adjustment for profit (loss) for the period | 0 |
| Ind AS Adjustment for profit (loss) for the period | 0 |

Disclosure of equity Ind AS adjustment [Table]

..(1)

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

| Ind AS adjustment for equity [Axis] | 1 | 2 | 3 | 4 |
|---|--|-------------------------------------|------------------------------------|------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Ind AS Adjustment for equity | 0 | 0 | 0 | 0 |
| Disclosure of equity Ind AS adjustment [Line items] | | | | |
| Description of Ind AS adjustment | Gain/(loss) on fair valuation of Mutual Fund | Fair Value Loss of Forward contract | Effect of Prior Period adjustments | Deferred Tax on Ind AS adjustments |
| Ind AS Adjustment for equity | 0 | 0 | 0 | 0 |
| Ind AS Adjustment for equity | 0 | 0 | 0 | 0 |

Disclosure of comprehensive income Ind AS adjustment [Table]

..(1)

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

| Ind AS adjustment for comprehensive income [Axis] | 1 | 2 | 3 | 4 |
|---|---------------------------------------|---------------------------------------|--|-------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Ind AS Adjustment for comprehensive income | 0 | 0 | 0 | 0 |
| Disclosure of comprehensive income Ind AS adjustment [Line items] | | | | |
| Description of Ind AS adjustment | Gain on fair valuation of Mutual Fund | Remeasurement of defined benefit plan | Rent expense on interest free security deposits recognized at amortized cost | Fair Value Loss of Forward contract |
| Ind AS Adjustment for comprehensive income | 0 | 0 | 0 | 0 |
| Ind AS Adjustment for comprehensive income | 0 | 0 | 0 | 0 |

Disclosure of comprehensive income Ind AS adjustment [Table]

..(2)

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

| Ind AS adjustment for comprehensive income [Axis] | 5 | 6 | 7 | 8 |
|---|--------------------------------------|---------------------------------------|---|--|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Ind AS Adjustment for comprehensive income | 0 | 0 | 0 | 0 |
| Disclosure of comprehensive income Ind AS adjustment [Line items] | | | | |
| Description of Ind AS adjustment | Effect of Prior Period adjustment | Deferred Tax on Ind As adjustments | O t h e r comprehensive Income for the year (net of tax) | Interest income on interest free security deposits recognized at amortized cost |
| Ind AS Adjustment for comprehensive income | 0 | 0 | 0 | 0 |
| Ind AS Adjustment for comprehensive income | 0 | 0 | 0 | 0 |

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

| | 01/04/2018 to 31/03/2019 | 01/04/2017 to 31/03/2018 |
|---|--------------------------------|--------------------------------|
| Disclosure of first-time adoption [TextBlock] | | |
| Whether company has adopted Ind AS first time | No | Yes |
| Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock] | | |
| Equity as per Indian GAAP | 0 | 0 |
| Equity as per Ind AS | 0 | 0 |
| 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 | 0 | 0 |
| Profit (loss) for the period as per Ind AS | 0 | 0 |