

SIGNIFY INNOVATIONS INDIA LIMITED
Standalone 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	SIGNIFY INNOVATIONS INDIA LIMITED	
Corporate identity number	U74900WB2015PLC206100	
Permanent account number of entity	AAICP0987G	
Address of registered office of company	MANGALAM BUSINESS CENTER BLOCK B, 6TH FLOOR , 22 , CAMAC STREET KOLKATA KOLKATA , WEST BENGAL , INDIA - 700016	
Type of industry	Commercial and Industrial	
Registration date	22/04/2015	
Category/sub-category of company	Public Company / Subsidiary of Foreign Company limited by shares	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	24/06/2019	
Period covered by financial statements	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	Standalone	
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	
Disclosure web link of company at which annual report is placed	No	
Name of registrar and transfer agent	Karvy Fintech Private Limited (Formerly Karvy Computershare Pvt. Ltd.)	
Address and contact details of registrar and transfer agent	Textual information (1) [See below]	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Total number of product or service category	1	
Description of principal product or services category	LMPS & LIGHTING FTNGS INCL SEARCH LIGHTS AND SPOTLIGHTS ETC N.E.S.ILLUMINATD SIGNS & THELIKE WTH PRMNANT LGHT S O R C E &PRTSNES	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2018 to 31/03/2019
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9405
Description of product or service category	Textual information (2) [See below]
Turnover of product or service category	35,747
Highest turnover contributing product or service (ITC 8 digit) code	94052010
Description of product or service	T A B L E LAMPS, COMPLETE FITTINGS
Unit of measurement of highest contributing product or service	NOS
Turnover of highest contributing product or service	34,285

Textual information (1)**Address and contact details of registrar and transfer agent**

“Karvy Selenium” Tower-B, Plot no.31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad-500 032. Toll Free number: 18 00 3454 001 Telephone number: +91 040-67162222, Fax number:+91 040-23420814, Email: einward.ris@karvy.com

Textual information (2)**Description of product or service category**

LMPS & LIGHTING FTNGS INCL SEARCH LIGHTS AND SPOTLIGHTS ETC N.E.S.ILLUMINATD SIGNS & THE LIKE WTH PRMNANT LGHT SORCE &PRTSNES 94 940510 CHNDLIERS & OTHR ELCTRC CEILING/WALL LGHTNG FTNGS,EXCL THOSE OF A KND USD FR

[700600] Disclosures - Directors report**Details of indebtedness of company [Table]**

..(1)

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

Indebtedness [Axis]	Secured loans excluding deposits [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Details of indebtedness of company [Abstract]		
Details of indebtedness of company [LineItems]		
Changes in indebtedness [Abstract]		
Addition in indebtedness	44.93	
Reduction in indebtedness	41.08	
Total changes in indebtedness	3.85	
Principal amount at end of financial year	101.66	97.8
Total indebtedness at end of financial year	101.66	97.8

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3	4
	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
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Signify Netherlands B.V.	Signify Netherlands B.V.	Signify Hong Kong Limited	Signify Luminaires (Shanghai) Co., Ltd.
Nature of related party relationship	Fellow Subsidiary company	Fellow Subsidiary company	Fellow Subsidiary company	Fellow Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	Purchase of IT Services	Purchase of Raw Material and Stock-in -trade	Purchase of Raw Material and Stock-in -trade	Purchase of Raw Material and Stock-in -trade
Duration of material contracts/arrangements/transactions with related party	Yearly	Yearly	Yearly	Yearly
Dates of approval of material contracts/arrangements/transactions with related party by board	(A) 31/03/2019	(B) 31/03/2019	(C) 31/03/2019	(D) 31/03/2019
Amount paid as advances if any for material contracts/arrangements/transactions with related party	(E) 490	(F) 688	(G) 112	(H) 228

Footnotes

(A) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis

(B) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis

(C) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis

(D) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis

(E) Value of Transactions during the Year Ended March 31, 2019: Rs.490 Miillion

(F) Value of Transactions during the Year Ended March 31, 2019: Rs.688 Miillion

(G) Value of Transactions during the Year Ended March 31, 2019: Rs.112 Miillion

(H) Value of Transactions during the Year Ended March 31, 2019: Rs.228 Miillion

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(2)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	5	6	7	8
	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
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Signify North America Corporation	Signify Poland Sp. z.o.o	Signify Luminaires (Chengdu) Co., Ltd.	Signify Netherlands B.V
Nature of related party relationship	Fellow Subsidiary company	Fellow Subsidiary company	Fellow Subsidiary company	Fellow Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	Purchase of Raw Material and Stock-in -trade	Purchase of Raw Material and Stock-in -trade	Purchase of Raw Material and Stock-in -trade	Sale of Products
Duration of material contracts/arrangements/transactions with related party	Yearly	Yearly	Yearly	Yearly
Dates of approval of material contracts/arrangements/transactions with related party by board	(A) 31/03/2019	(B) 31/03/2019	(C) 31/03/2019	(D) 31/03/2019
Amount paid as advances if any for material contracts/arrangements/transactions with related party	(E) 213	(F) 249	(G) 306	(H) 418

Footnotes

- (A) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
 (B) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
 (C) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
 (D) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
 (E) Value of Transactions during the Year Ended March 31, 2019: Rs.213 Miillion
 (F) Value of Transactions during the Year Ended March 31, 2019: Rs.249 Miillion
 (G) Value of Transactions during the Year Ended March 31, 2019: Rs.306 Miillion
 (H) Value of Transactions during the Year Ended March 31, 2019: Rs. 418 Miillion

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(3)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	9	10	11	12
	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
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Signify Hong Kong Limited	Signify Holding B.V	Signify Netherlands B.V.	Signify Holding B.V.
Nature of related party relationship	Fellow Subsidiary company	Fellow Subsidiary company	Fellow Subsidiary company	Holding company
Description of nature of material contracts/arrangements/transactions with related party	Sale of Products	Sale of Services	Sale of Services	Management Support Services
Duration of material contracts/arrangements/transactions with related party	Yearly	Yearly	Yearly	Yearly
Dates of approval of material contracts/arrangements/transactions with related party by board	(A) 31/03/2019	(B) 31/03/2019	(C) 31/03/2019	(D) 31/03/2019
Amount paid as advances if any for material contracts/arrangements/transactions with related party	(E) 491	(F) 195	(G) 1,138	(H) 1,560

Footnotes

- (A) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis.
 (B) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis.
 (C) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis.
 (D) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis.
 (E) Value of Transactions during the Year Ended March 31, 2019: Rs.491 Miillion
 (F) Value of Transactions during the Year Ended March 31, 2019: Rs. 195 Miillion
 (G) Value of Transactions during the Year Ended March 31, 2019: Rs. 1138 Miillion
 (H) Value of Transactions during the Year Ended March 31, 2019: Rs. 1560 Miillion

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(4)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	13	14	15
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	Signify Netherlands B.V	Signify Hong Kong Limited	Signify Belgium N.V.
Nature of related party relationship	Fellow Subsidiary company	Fellow Subsidiary company	Fellow Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	Technical Royalty	Technical Royalty	Purchase of Raw Material and Stock-in-trade
Duration of material contracts/arrangements/transactions with related party	Yearly	Yearly	Yearly
Dates of approval of material contracts/arrangements/transactions with related party by board	(A) 31/03/2019	(B) 31/03/2019	(C) 31/03/2019
Amount paid as advances if any for material contracts/arrangements/transactions with related party	(D) 392	(E) 771	(F) 156

Footnotes

- (A) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis.
(B) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis.
(C) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis.
(D) Value of Transactions during the Year Ended March 31, 2019: Rs. 392 Miillion
(E) Value of Transactions during the Year Ended March 31, 2019: Rs. 771 Miillion
(F) Value of Transactions during the Year Ended March 31, 2019: Rs. 156 Miillion

Details of shareholding pattern [Table]

..(1)

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

Shareholding pattern [Axis]	Promoters [Member]		Foreign [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%	96.13%	96.13%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%	96.13%	96.13%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%	96.13%	96.13%
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%	96.13%	96.13%
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%	96.13%	96.13%

Details of shareholding pattern [Table]

..(2)

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

Shareholding pattern [Axis]	Foreign corporate bodies [Member]		Public shareholding [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 10,37,168	[shares] 9,89,172
Number of physical shares held end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 11,89,832	[shares] 12,37,828
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 22,27,000	[shares] 22,27,000
Percentage of total shares held at end of period	96.13%	96.13%	3.87%	3.87%
Percentage of change in shares held during year	0.00%		2.00%	
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 22,27,000	[shares] 22,27,000
Percentage of total shares held at end of period	96.13%	96.13%	3.87%	3.87%
Percentage of change in shares held during year	0.00%		2.00%	
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 22,27,000	[shares] 22,27,000
Percentage of total shares held at end of period	96.13%	96.13%	3.87%	3.87%
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 22,27,000	[shares] 22,27,000
Percentage of total shares held at end of period	96.13%	96.13%	3.87%	3.87%
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 22,27,000	[shares] 22,27,000
Percentage of total shares held at end of period	96.13%	96.13%	3.87%	3.87%

Details of shareholding pattern [Table]

..(3)

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

Shareholding pattern [Axis]	Institutions [Member]		Mutual funds [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 2,404	[shares] 2,274	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 10,988	[shares] 10,988	[shares] 2,293	[shares] 2,293
Total number of shares held at end of period	[shares] 13,392	[shares] 13,262	[shares] 2,293	[shares] 2,293
Percentage of total shares held at end of period	0.02%	0.02%	0.00%	0.00%
Percentage of change in shares held during year	2.00%		2.00%	
Total number of shares held at end of period	[shares] 13,392	[shares] 13,262	[shares] 2,293	[shares] 2,293
Percentage of total shares held at end of period	0.02%	0.02%	0.00%	0.00%
Percentage of change in shares held during year	2.00%		2.00%	
Total number of shares held at end of period	[shares] 13,392	[shares] 13,262	[shares] 2,293	[shares] 2,293
Percentage of total shares held at end of period	0.02%	0.02%	0.00%	0.00%
Total number of shares held at end of period	[shares] 13,392	[shares] 13,262	[shares] 2,293	[shares] 2,293
Percentage of total shares held at end of period	0.02%	0.02%	0.00%	0.00%
Total number of shares held at end of period	[shares] 13,392	[shares] 13,262	[shares] 2,293	[shares] 2,293
Percentage of total shares held at end of period	0.02%	0.02%	0.00%	0.00%

Details of shareholding pattern [Table]

..(4)

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

Shareholding pattern [Axis]	Public shareholding banks/financial institutions [Member]		Non institutions [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 2,404	[shares] 2,274	[shares] 10,34,764	[shares] 9,86,898
Number of physical shares held end of period	[shares] 8,695	[shares] 8,695	[shares] 11,78,844	[shares] 12,26,840
Total number of shares held at end of period	[shares] 11,099	[shares] 10,969	[shares] 22,13,608	[shares] 22,13,738
Percentage of total shares held at end of period	0.02%	0.02%	3.85%	3.85%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 11,099	[shares] 10,969	[shares] 22,13,608	[shares] 22,13,738
Percentage of total shares held at end of period	0.02%	0.02%	3.85%	3.85%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 11,099	[shares] 10,969	[shares] 22,13,608	[shares] 22,13,738
Percentage of total shares held at end of period	0.02%	0.02%	3.85%	3.85%
Total number of shares held at end of period	[shares] 11,099	[shares] 10,969	[shares] 22,13,608	[shares] 22,13,738
Percentage of total shares held at end of period	0.02%	0.02%	3.85%	3.85%
Total number of shares held at end of period	[shares] 11,099	[shares] 10,969	[shares] 22,13,608	[shares] 22,13,738
Percentage of total shares held at end of period	0.02%	0.02%	3.85%	3.85%

Details of shareholding pattern [Table]

..(5)

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

Shareholding pattern [Axis]	Non institutions corporate bodies [Member]		Indian corporate bodies [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 37,083	[shares] 37,556	[shares] 37,083	[shares] 37,556
Number of physical shares held end of period	[shares] 13,733	[shares] 13,157	[shares] 13,733	[shares] 13,157
Total number of shares held at end of period	[shares] 50,816	[shares] 50,713	[shares] 50,816	[shares] 50,713
Percentage of total shares held at end of period	0.09%	0.09%	0.09%	0.09%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 50,816	[shares] 50,713	[shares] 50,816	[shares] 50,713
Percentage of total shares held at end of period	0.09%	0.09%	0.09%	0.09%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 50,816	[shares] 50,713	[shares] 50,816	[shares] 50,713
Percentage of total shares held at end of period	0.09%	0.09%	0.09%	0.09%
Total number of shares held at end of period	[shares] 50,816	[shares] 50,713	[shares] 50,816	[shares] 50,713
Percentage of total shares held at end of period	0.09%	0.09%	0.09%	0.09%
Total number of shares held at end of period	[shares] 50,816	[shares] 50,713	[shares] 50,816	[shares] 50,713
Percentage of total shares held at end of period	0.09%	0.09%	0.09%	0.09%

Details of shareholding pattern [Table]

..(6)

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

Shareholding pattern [Axis]	Individuals [Member]		Individual shareholders holding nominal share capital upto rupees one lakh [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 9,47,344	[shares] 9,02,389	[shares] 7,86,949	[shares] 7,44,073
Number of physical shares held end of period	[shares] 11,53,270	[shares] 12,00,742	[shares] 11,53,270	[shares] 12,00,742
Total number of shares held at end of period	[shares] 21,00,614	[shares] 21,03,131	[shares] 19,40,219	[shares] 19,44,815
Percentage of total shares held at end of period	3.65%	3.66%	3.37%	3.38%
Percentage of change in shares held during year	-0.01%		-0.01%	
Total number of shares held at end of period	[shares] 21,00,614	[shares] 21,03,131	[shares] 19,40,219	[shares] 19,44,815
Percentage of total shares held at end of period	3.65%	3.66%	3.37%	3.38%
Percentage of change in shares held during year	-0.01%		-0.01%	
Total number of shares held at end of period	[shares] 21,00,614	[shares] 21,03,131	[shares] 19,40,219	[shares] 19,44,815
Percentage of total shares held at end of period	3.65%	3.66%	3.37%	3.38%
Total number of shares held at end of period	[shares] 21,00,614	[shares] 21,03,131	[shares] 19,40,219	[shares] 19,44,815
Percentage of total shares held at end of period	3.65%	3.66%	3.37%	3.38%
Total number of shares held at end of period	[shares] 21,00,614	[shares] 21,03,131	[shares] 19,40,219	[shares] 19,44,815
Percentage of total shares held at end of period	3.65%	3.66%	3.37%	3.38%

Details of shareholding pattern [Table]

..(7)

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

Shareholding pattern [Axis]	Individual shareholders holding nominal share capital in excess of rupees one lakh [Member]		Other non-institutions [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 1,60,395	[shares] 1,58,316	[shares] 50,337	[shares] 46,953
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 11,841	[shares] 12,941
Total number of shares held at end of period	[shares] 1,60,395	[shares] 1,58,316	[shares] 62,178	[shares] 59,894
Percentage of total shares held at end of period	0.28%	0.28%	0.11%	0.10%
Percentage of change in shares held during year	0.00%		0.01%	
Total number of shares held at end of period	[shares] 1,60,395	[shares] 1,58,316	[shares] 62,178	[shares] 59,894
Percentage of total shares held at end of period	0.28%	0.28%	0.11%	0.10%
Percentage of change in shares held during year	0.00%		0.01%	
Total number of shares held at end of period	[shares] 1,60,395	[shares] 1,58,316	[shares] 62,178	[shares] 59,894
Percentage of total shares held at end of period	0.28%	0.28%	0.11%	0.10%
Total number of shares held at end of period	[shares] 1,60,395	[shares] 1,58,316	[shares] 62,178	[shares] 59,894
Percentage of total shares held at end of period	0.28%	0.28%	0.11%	0.10%
Total number of shares held at end of period	[shares] 1,60,395	[shares] 1,58,316	[shares] 62,178	[shares] 59,894
Percentage of total shares held at end of period	0.28%	0.28%	0.11%	0.10%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	SUMIT	SUKANTO
Middle name of director	PADMAKAR	
Last name of director	JOSHI	AICH
Designation of director	Vice-Chairman, Managing Director and CEO	Whole-time Director
Director identification number of director	07018906	02175058
Date of signing board report	24/06/2019	24/06/2019

Particulars of holding, subsidiary and associate companies [Table]

..(1)

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

Particulars of companies [Axis]	1
	01/04/2018 to 31/03/2019
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	Signify Holding B.V. (Formerly Philips Lighting Holding B.V.)
Address of company	High Tech Campus 45, 5656 AE Eindhoven, the Netherlands
Country of incorporation of company	NETHERLANDS
GLN of company	Not Applicable
Percentage of shares held	96.13%
Applicable section	2(46)

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2018 to 31/03/2019
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Lighting
Description of main product/service	Lighting
NIC code of product/service	2740
Percentage to total turnover of company	100.00%

Details of shareholding of promoters [Table]

..(1)

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

Promoters [Axis]	1	
	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Details of shareholding of promoters [LineItems]		
Shareholder's name	Signify Holding B.V.	
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%

Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholtime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of ..(1) company [Table]

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

Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholtime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of company [Axis]	Employee 1 [Member]	Employee 2 [Member]	Employee 3 [Member]	Employee 4 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Designation of employee	Head-Professional Business Group	Head- Home Business Group	Head - Supply Chain	Head- Consumer
Remuneration received	(A) 29.15	(B) 19.63	(C) 19.08	(D) 18.57
Qualifications	M.B.A	M.S.	P.G.D in IE	M.B.A
Experience	34	26	23	29
Date of commencement of employment	(E) 22/04/2015	(F) 22/04/2015	(G) 22/04/2015	(H) 22/04/2015
Age in Years	[pure] 58	[pure] 49	[pure] 49	[pure] 47
Last employment held by the employee	N.A.	Osram India Pvt. Ltd.	PepsiCo India Holding Pvt. Ltd	Giblite Electricals Limited
Designation of employee	Head-Professional Business Group	Head- Home Business Group	Head - Supply Chain	Head- Consumer
Remuneration received	(A) 29.15	(B) 19.63	(C) 19.08	(D) 18.57
Qualifications	M.B.A	M.S.	P.G.D in IE	M.B.A
Experience	34	26	23	29
Date of commencement of employment	(E) 22/04/2015	(F) 22/04/2015	(G) 22/04/2015	(H) 22/04/2015
Age in Years	[pure] 58	[pure] 49	[pure] 49	[pure] 47
Last employment held by the employee	N.A.	Osram India Pvt. Ltd.	PepsiCo India Holding Pvt. Ltd	Giblite Electricals Limited
Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholtime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of company [Abstract]				
Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholtime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of company [LineItems]				
Designation of employee	Head-Professional Business Group	Head- Home Business Group	Head - Supply Chain	Head- Consumer
Remuneration received	(A) 29.15	(B) 19.63	(C) 19.08	(D) 18.57
Qualifications	M.B.A	M.S.	P.G.D in IE	M.B.A
Experience	34	26	23	29
Date of commencement of employment	(E) 22/04/2015	(F) 22/04/2015	(G) 22/04/2015	(H) 22/04/2015
Age in Years	[pure] 58	[pure] 49	[pure] 49	[pure] 47
Last employment held by the employee	N.A.	Osram India Pvt. Ltd.	PepsiCo India Holding Pvt. Ltd	Giblite Electricals Limited

Footnotes

(A) Lalit Puri(Head-Professional Business Group): Rs. 29,150,081/-

(B) Sameer Sodhi(Head- Home Business Group):Rs. 19,633,825/-

(C) Tankeswar Baishya(Head - Supply Chain):Rs. 19,080,167/-

(D) C Arun Kumar(Head Consumer):Rs. 18,573,874/-

(E) Date of Commencement of employment in the Group is 15/10/1984

(F) Date of Commencement of employment in the Group is 29/01/2010

(G) Date of Commencement of employment in the Group is 17/10/2014

(H) Date of Commencement of employment in the Group is 12/01/1995

Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Table] ..(1)

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

Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Axis]	Employee 1 [Member]	Employee 2 [Member]	Employee 3 [Member]	Employee 4 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Abstract]				
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Line items]				
Designation of employee	MD & CEO	Head-Professional Business Group	Head- Home Business Group	Head - Supply Chain
Remuneration received	(A) 38.47	(B) 29.15	(C) 19.63	(D) 19.08
Qualifications	M.B.A	M.B.A	M.S.	P.G.D in IE
Experience	21	34	26	23
Date of commencement of employment	(E) 22/04/2015	(F) 22/04/2015	(G) 22/04/2015	(H) 22/04/2015
Age in Years	[pure] 45	[pure] 58	[pure] 49	[pure] 49
Last employment held by the employee	Whirlpool Corporation	N.A	Osram India Pvt. Ltd.	PepsiCo India Holding Pvt. Ltd
Designation of employee	MD & CEO	Head-Professional Business Group	Head- Home Business Group	Head - Supply Chain
Remuneration received	(A) 38.47	(B) 29.15	(C) 19.63	(D) 19.08
Qualifications	M.B.A	M.B.A	M.S.	P.G.D in IE
Experience	21	34	26	23
Date of commencement of employment	(E) 22/04/2015	(F) 22/04/2015	(G) 22/04/2015	(H) 22/04/2015
Age in Years	[pure] 45	[pure] 58	[pure] 49	[pure] 49
Last employment held by the employee	Whirlpool Corporation	N.A	Osram India Pvt. Ltd.	PepsiCo India Holding Pvt. Ltd
Designation of employee	MD & CEO	Head-Professional Business Group	Head- Home Business Group	Head - Supply Chain
Remuneration received	(A) 38.47	(B) 29.15	(C) 19.63	(D) 19.08
Qualifications	M.B.A	M.B.A	M.S.	P.G.D in IE
Experience	21	34	26	23
Date of commencement of employment	(E) 22/04/2015	(F) 22/04/2015	(G) 22/04/2015	(H) 22/04/2015
Age in Years	[pure] 45	[pure] 58	[pure] 49	[pure] 49
Last employment held by the employee	Whirlpool Corporation	N.A	Osram India Pvt. Ltd.	PepsiCo India Holding Pvt. Ltd

Footnotes

- (A) Sumit Padmakar Joshi(MD & CEO): Rs. 38,477,918/-
(B) Lalit Puri(Head-Professional Business Group): Rs. 29,150,081/-
(C) Sameer Sodhi(Head- Home Business Group): Rs.19,633,825/-
(D) Tankeswar Baishya(Head - Supply Chain): Rs. 19,080,167/-
(E) Date of Commencement of employment in the Group is 05/09/2011
(F) Date of Commencement of employment in the Group is 15/10/1984
(G) Date of Commencement of employment in the Group is 29/01/2010
(H) Date of Commencement of employment in the Group is 17/10/2014

Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Table] ..(2)

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

Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Axis]	Employee 5 [Member]	Employee 6 [Member]	Employee 7 [Member]	Employee 8 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Abstract]				
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Line items]				
Designation of employee	Head- Consumer Sales	WTD & Head- Marketing	Head – Taxation	Head - Business Transformation
Remuneration received	(A) 18.57	(B) 17.86	(C) 17.05	(D) 16.23
Qualifications	M.B.A	M.B.A	C.A.	M.B.A
Experience	29	25	28	21
Date of commencement of employment	(E) 22/04/2015	(F) 22/04/2015	(G) 22/04/2015	(H) 22/04/2015
Age in Years	[pure] 47	[pure] 50	[pure] 56	[pure] 56
Last employment held by the employee	Giblite Electricals Limited	Mind Bender Solutions Pvt Ltd.	Nortel Network India Pvt. Ltd	C K Birla Healthcare Ltd.
Designation of employee	Head- Consumer Sales	WTD & Head- Marketing	Head – Taxation	Head - Business Transformation
Remuneration received	(A) 18.57	(B) 17.86	(C) 17.05	(D) 16.23
Qualifications	M.B.A	M.B.A	C.A.	M.B.A
Experience	29	25	28	21
Date of commencement of employment	(E) 22/04/2015	(F) 22/04/2015	(G) 22/04/2015	(H) 22/04/2015
Age in Years	[pure] 47	[pure] 50	[pure] 56	[pure] 56
Last employment held by the employee	Giblite Electricals Limited	Mind Bender Solutions Pvt Ltd.	Nortel Network India Pvt. Ltd	C K Birla Healthcare Ltd.
Designation of employee	Head- Consumer Sales	WTD & Head- Marketing	Head – Taxation	Head - Business Transformation
Remuneration received	(A) 18.57	(B) 17.86	(C) 17.05	(D) 16.23
Qualifications	M.B.A	M.B.A	C.A.	M.B.A
Experience	29	25	28	21
Date of commencement of employment	(E) 22/04/2015	(F) 22/04/2015	(G) 22/04/2015	(H) 22/04/2015
Age in Years	[pure] 47	[pure] 50	[pure] 56	[pure] 56
Last employment held by the employee	Giblite Electricals Limited	Mind Bender Solutions Pvt Ltd.	Nortel Network India Pvt. Ltd	C K Birla Healthcare Ltd.

Footnotes

(A) C Arun Kumar(Head- Consumer Sales): Rs. 18,573,874/-

(B) Sukanto Aich(WTD & Head- Marketing): Rs. 17,864,255/-

(C) Rajiv Sharma(Head – Taxation): Rs. 17,053,854/-

(D) Rothin Bhattacharyya*(Head - Business Transformation): Rs. 16,227,692/- *Mr. Rothin Bhattacharyya resigned from the position of Whole-time Director with effect from 3rd April, 2018.

(E) Date of Commencement of employment in the Group is 12/01/1995

(F) Date of Commencement of employment in the Group is 21/05/2014

(G) Date of Commencement of employment in the Group is 02/05/2007

(H) Date of Commencement of employment in the Group is 02/11/2015

Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Table] ..(3)

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

Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Axis]	Employee 9 [Member]	Employee 10 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Abstract]		
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Line items]		
Designation of employee	Head-Outsourced Operations	Chief Human Resource Officer
Remuneration received	(A) 11.55	(B) 11.18
Qualifications	M.B.A	M.B.A
Experience	20	20
Date of commencement of employment	(C) 22/04/2015	(D) 22/04/2015
Age in Years	[pure] 45	[pure] 42
Last employment held by the employee	Steel Strip Wheels Ltd.	Philips India Ltd
Designation of employee	Head-Outsourced Operations	Chief Human Resource Officer
Remuneration received	(A) 11.55	(B) 11.18
Qualifications	M.B.A	M.B.A
Experience	20	20
Date of commencement of employment	(C) 22/04/2015	(D) 22/04/2015
Age in Years	[pure] 45	[pure] 42
Last employment held by the employee	Steel Strip Wheels Ltd.	Philips India Ltd
Designation of employee	Head-Outsourced Operations	Chief Human Resource Officer
Remuneration received	(A) 11.55	(B) 11.18
Qualifications	M.B.A	M.B.A
Experience	20	20
Date of commencement of employment	(C) 22/04/2015	(D) 22/04/2015
Age in Years	[pure] 45	[pure] 42
Last employment held by the employee	Steel Strip Wheels Ltd.	Philips India Ltd

Footnotes

(A) Sudhir Kumar Aggarwal(Head-Outsourced Operations): Rs. 11,549,658/-

(B) Anusha Suryanarayan(Chief Human Resource Officer): Rs. 11,180,705/-

(C) Date of Commencement of employment in the Group is 28/05/2001

(D) Date of Commencement of employment in the Group is 01/03/2017

Details of shareholding pattern of top 10 shareholders [Table]

..(1)

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

Name of top 10 shareholder [Axis]	Top 1 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
	Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019
Total number of shares held at end of period	[shares] 54,700	[shares] 54,700	[shares] 54,700	[shares] 54,700
Percentage of total shares held at end of period	0.10%	0.10%	0.10%	0.10%
Total number of shares held at end of period	[shares] 54,700	[shares] 54,700	[shares] 54,700	[shares] 54,700
Percentage of total shares held at end of period	0.10%	0.10%	0.10%	0.10%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 54,700	[shares] 54,700	[shares] 54,700	[shares] 54,700
Percentage of total shares held at end of period	0.10%	0.10%	0.10%	0.10%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		PAYAL BHANSHALI	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 54,700	[shares] 54,700	[shares] 54,700	[shares] 54,700
Percentage of total shares held at end of period	0.10%	0.10%	0.10%	0.10%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 54,700	[shares] 54,700	[shares] 54,700	[shares] 54,700
Percentage of total shares held at end of period	0.10%	0.10%	0.10%	0.10%

Details of shareholding pattern of top 10 shareholders [Table]

..(2)

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

Name of top 10 shareholder [Axis]	Top 1 shareholder [Member]		Top 2 shareholder [Member]	
	Cumulative shareholding during year [Member]		Shareholding [Member]	
	Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019
Total number of shares held at end of period	[shares] 54,700	[shares] 54,700	[shares] 27,350	[shares] 27,350
Percentage of total shares held at end of period	0.10%	0.10%	0.05%	0.05%
Total number of shares held at end of period	[shares] 54,700	[shares] 54,700	[shares] 27,350	[shares] 27,350
Percentage of total shares held at end of period	0.10%	0.10%	0.05%	0.05%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 54,700	[shares] 54,700	[shares] 27,350	[shares] 27,350
Percentage of total shares held at end of period	0.10%	0.10%	0.05%	0.05%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	PAYAL BHANSHALI		Refer to child member	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 54,700	[shares] 54,700	[shares] 27,350	[shares] 27,350
Percentage of total shares held at end of period	0.10%	0.10%	0.05%	0.05%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 54,700	[shares] 54,700	[shares] 27,350	[shares] 27,350
Percentage of total shares held at end of period	0.10%	0.10%	0.05%	0.05%

Details of shareholding pattern of top 10 shareholders [Table]

..(3)

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

Name of top 10 shareholder [Axis]	Top 2 shareholder [Member]			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 27,350	[shares] 27,350	[shares] 27,350	[shares] 27,350
Percentage of total shares held at end of period	0.05%	0.05%	0.05%	0.05%
Total number of shares held at end of period	[shares] 27,350	[shares] 27,350	[shares] 27,350	[shares] 27,350
Percentage of total shares held at end of period	0.05%	0.05%	0.05%	0.05%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 27,350	[shares] 27,350	[shares] 27,350	[shares] 27,350
Percentage of total shares held at end of period	0.05%	0.05%	0.05%	0.05%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	VALLABH ROOPCHAND BHANSHALI		VALLABH ROOPCHAND BHANSHALI	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 27,350	[shares] 27,350	[shares] 27,350	[shares] 27,350
Percentage of total shares held at end of period	0.05%	0.05%	0.05%	0.05%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 27,350	[shares] 27,350	[shares] 27,350	[shares] 27,350
Percentage of total shares held at end of period	0.05%	0.05%	0.05%	0.05%

Details of shareholding pattern of top 10 shareholders [Table]

..(4)

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

Name of top 10 shareholder [Axis]	Top 3 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 22,373	[shares] 18,625	[shares] 22,373	[shares] 18,625
Percentage of total shares held at end of period	0.04%	0.03%	0.04%	0.03%
Total number of shares held at end of period	[shares] 22,373	[shares] 18,625	[shares] 22,373	[shares] 18,625
Percentage of total shares held at end of period	0.04%	0.03%	0.04%	0.03%
Increase decrease in shareholding during year	[shares] 3,748		[shares] 3,748	
Percentage increase decrease in shareholding during year	0.01%		0.01%	
Total number of shares held at end of period	[shares] 22,373	[shares] 18,625	[shares] 22,373	[shares] 18,625
Percentage of total shares held at end of period	0.04%	0.03%	0.04%	0.03%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		AJAY KUMAR	
Increase decrease in shareholding during year	[shares] 3,748		[shares] 3,748	
Percentage increase decrease in shareholding during year	0.01%		0.01%	
Total number of shares held at end of period	[shares] 22,373	[shares] 18,625	[shares] 22,373	[shares] 18,625
Percentage of total shares held at end of period	0.04%	0.03%	0.04%	0.03%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		Bought during the year:3748	
Increase decrease in shareholding during year	[shares] 3,748		[shares] 3,748	
Percentage increase decrease in shareholding during year	0.01%		0.01%	
Total number of shares held at end of period	[shares] 22,373	[shares] 18,625	[shares] 22,373	[shares] 18,625
Percentage of total shares held at end of period	0.04%	0.03%	0.04%	0.03%

Details of shareholding pattern of top 10 shareholders [Table]

..(5)

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

Name of top 10 shareholder [Axis]	Top 3 shareholder [Member]		Top 4 shareholder [Member]	
	Cumulative shareholding during year [Member]		Shareholding [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 22,373	[shares] 18,625	[shares] 16,800	[shares] 16,603
Percentage of total shares held at end of period	0.04%	0.03%	0.03%	0.03%
Total number of shares held at end of period	[shares] 22,373	[shares] 18,625	[shares] 16,800	[shares] 16,603
Percentage of total shares held at end of period	0.04%	0.03%	0.03%	0.03%
Increase decrease in shareholding during year	[shares] 3,748		[shares] 197	
Percentage increase decrease in shareholding during year	0.01%		0.00%	
Total number of shares held at end of period	[shares] 22,373	[shares] 18,625	[shares] 16,800	[shares] 16,603
Percentage of total shares held at end of period	0.04%	0.03%	0.03%	0.03%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	AJAY KUMAR		Refer to child member	
Increase decrease in shareholding during year	[shares] 3,748		[shares] 197	
Percentage increase decrease in shareholding during year	0.01%		0.00%	
Total number of shares held at end of period	[shares] 22,373	[shares] 18,625	[shares] 16,800	[shares] 16,603
Percentage of total shares held at end of period	0.04%	0.03%	0.03%	0.03%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Bought during the year:3748		Refer to child member	
Increase decrease in shareholding during year	[shares] 3,748		[shares] 197	
Percentage increase decrease in shareholding during year	0.01%		0.00%	
Total number of shares held at end of period	[shares] 22,373	[shares] 18,625	[shares] 16,800	[shares] 16,603
Percentage of total shares held at end of period	0.04%	0.03%	0.03%	0.03%

Details of shareholding pattern of top 10 shareholders [Table]

..(6)

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

Name of top 10 shareholder [Axis]	Top 4 shareholder [Member]			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 16,800	[shares] 16,603	[shares] 16,800	[shares] 16,603
Percentage of total shares held at end of period	0.03%	0.03%	0.03%	0.03%
Total number of shares held at end of period	[shares] 16,800	[shares] 16,603	[shares] 16,800	[shares] 16,603
Percentage of total shares held at end of period	0.03%	0.03%	0.03%	0.03%
Increase decrease in shareholding during year	[shares] 197		[shares] 197	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 16,800	[shares] 16,603	[shares] 16,800	[shares] 16,603
Percentage of total shares held at end of period	0.03%	0.03%	0.03%	0.03%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	PUNIT KUMAR		PUNIT KUMAR	
Increase decrease in shareholding during year	[shares] 197		[shares] 197	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 16,800	[shares] 16,603	[shares] 16,800	[shares] 16,603
Percentage of total shares held at end of period	0.03%	0.03%	0.03%	0.03%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Bought during the year:197		Bought during the year:197	
Increase decrease in shareholding during year	[shares] 197		[shares] 197	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 16,800	[shares] 16,603	[shares] 16,800	[shares] 16,603
Percentage of total shares held at end of period	0.03%	0.03%	0.03%	0.03%

Details of shareholding pattern of top 10 shareholders [Table]

..(7)

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

Name of top 10 shareholder [Axis]	Top 5 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 15,296	[shares] 800	[shares] 15,296	[shares] 800
Percentage of total shares held at end of period	0.03%	0.00%	0.03%	0.00%
Total number of shares held at end of period	[shares] 15,296	[shares] 800	[shares] 15,296	[shares] 800
Percentage of total shares held at end of period	0.03%	0.00%	0.03%	0.00%
Increase decrease in shareholding during year	[shares] 14,496		[shares] 14,496	
Percentage increase decrease in shareholding during year	0.03%		0.03%	
Total number of shares held at end of period	[shares] 15,296	[shares] 800	[shares] 15,296	[shares] 800
Percentage of total shares held at end of period	0.03%	0.00%	0.03%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		NIVEDITA MALVI	
Increase decrease in shareholding during year	[shares] 14,496		[shares] 14,496	
Percentage increase decrease in shareholding during year	0.03%		0.03%	
Total number of shares held at end of period	[shares] 15,296	[shares] 800	[shares] 15,296	[shares] 800
Percentage of total shares held at end of period	0.03%	0.00%	0.03%	0.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		Bought during the year:16,096;Sold during the year:800	
Increase decrease in shareholding during year	[shares] 14,496		[shares] 14,496	
Percentage increase decrease in shareholding during year	0.03%		0.03%	
Total number of shares held at end of period	[shares] 15,296	[shares] 800	[shares] 15,296	[shares] 800
Percentage of total shares held at end of period	0.03%	0.00%	0.03%	0.00%

Details of shareholding pattern of top 10 shareholders [Table]

..(8)

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

Name of top 10 shareholder [Axis]	Top 5 shareholder [Member]		Top 6 shareholder [Member]	
	Cumulative shareholding during year [Member]		Shareholding [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 15,296	[shares] 800	[shares] 13,600	[shares] 13,600
Percentage of total shares held at end of period	0.03%	0.00%	0.02%	0.02%
Total number of shares held at end of period	[shares] 15,296	[shares] 800	[shares] 13,600	[shares] 13,600
Percentage of total shares held at end of period	0.03%	0.00%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 14,496		[shares] 0	
Percentage increase decrease in shareholding during year	0.03%		0.00%	
Total number of shares held at end of period	[shares] 15,296	[shares] 800	[shares] 13,600	[shares] 13,600
Percentage of total shares held at end of period	0.03%	0.00%	0.02%	0.02%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	NIVEDITA MALVI		Refer to child member	
Increase decrease in shareholding during year	[shares] 14,496		[shares] 0	
Percentage increase decrease in shareholding during year	0.03%		0.00%	
Total number of shares held at end of period	[shares] 15,296	[shares] 800	[shares] 13,600	[shares] 13,600
Percentage of total shares held at end of period	0.03%	0.00%	0.02%	0.02%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Bought during the year:16,096;Sold during the year:800			
Increase decrease in shareholding during year	[shares] 14,496		[shares] 0	
Percentage increase decrease in shareholding during year	0.03%		0.00%	
Total number of shares held at end of period	[shares] 15,296	[shares] 800	[shares] 13,600	[shares] 13,600
Percentage of total shares held at end of period	0.03%	0.00%	0.02%	0.02%

Details of shareholding pattern of top 10 shareholders [Table]

..(9)

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

Name of top 10 shareholder [Axis]	Top 6 shareholder [Member]			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 13,600	[shares] 13,600	[shares] 13,600	[shares] 13,600
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Total number of shares held at end of period	[shares] 13,600	[shares] 13,600	[shares] 13,600	[shares] 13,600
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 13,600	[shares] 13,600	[shares] 13,600	[shares] 13,600
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	SURESH GUPTA		SURESH GUPTA	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 13,600	[shares] 13,600	[shares] 13,600	[shares] 13,600
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 13,600	[shares] 13,600	[shares] 13,600	[shares] 13,600
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%

Details of shareholding pattern of top 10 shareholders [Table]

..(10)

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

Name of top 10 shareholder [Axis]	Top 7 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 10,276	[shares] 10,276	[shares] 10,276	[shares] 10,276
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Total number of shares held at end of period	[shares] 10,276	[shares] 10,276	[shares] 10,276	[shares] 10,276
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,276	[shares] 10,276	[shares] 10,276	[shares] 10,276
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		AMISH SHAH NARENDRA	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,276	[shares] 10,276	[shares] 10,276	[shares] 10,276
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,276	[shares] 10,276	[shares] 10,276	[shares] 10,276
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%

Details of shareholding pattern of top 10 shareholders [Table]

..(11)

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

Name of top 10 shareholder [Axis]	Top 7 shareholder [Member]		Top 8 shareholder [Member]	
	Cumulative shareholding during year [Member]		Shareholding [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 10,276	[shares] 10,276	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Total number of shares held at end of period	[shares] 10,276	[shares] 10,276	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,276	[shares] 10,276	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	AMISH SHAH	NARENDRA		Refer to child member
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,276	[shares] 10,276	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,276	[shares] 10,276	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%

Details of shareholding pattern of top 10 shareholders [Table]

..(12)

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

Name of top 10 shareholder [Axis]	Top 8 shareholder [Member]			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	HINA KIRTI DOSHI		HINA KIRTI DOSHI	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%

Details of shareholding pattern of top 10 shareholders [Table]

..(13)

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

Name of top 10 shareholder [Axis]	Top 9 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		HITESH SHANTILAL MEHTA	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%

Details of shareholding pattern of top 10 shareholders [Table]**..(14)**

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

Name of top 10 shareholder [Axis]	Top 9 shareholder [Member]		Top 10 shareholder [Member]	
	Cumulative shareholding during year [Member]		Shareholding [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 9,300	[shares] 9,300
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 9,300	[shares] 9,300
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 9,300	[shares] 9,300
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	HITESH SHANTILAL MEHTA		Refer to child member	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 9,300	[shares] 9,300
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 9,300	[shares] 9,300
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%

Details of shareholding pattern of top 10 shareholders [Table]

..(15)

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

Name of top 10 shareholder [Axis]	Top 10 shareholder [Member]			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 9,300	[shares] 9,300	[shares] 9,300	[shares] 9,300
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Total number of shares held at end of period	[shares] 9,300	[shares] 9,300	[shares] 9,300	[shares] 9,300
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 9,300	[shares] 9,300	[shares] 9,300	[shares] 9,300
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	SUSHILA NAYYAR		SUSHILA NAYYAR	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 9,300	[shares] 9,300	[shares] 9,300	[shares] 9,300
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 9,300	[shares] 9,300	[shares] 9,300	[shares] 9,300
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%

Details of change in promoters' shareholding [Table]

..(1)

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

Promoters [Axis]	1	
	Shareholding [Member]	
	31/03/2019	31/03/2018
Change in shareholding [Axis]		
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%
Details of change in promoters' shareholding [Abstract]		
Details of change in promoters' shareholding [LineItems]		
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%
Total number of shares held at end of period	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of total shares held at end of period	96.13%	96.13%

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

	01/04/2018 to 31/03/2019
Disclosure in board of directors report explanatory [TextBlock]	Textual information (3) [See below]
Description of state of companies affair	Textual information (4) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the year under review no amount has been transferred to General Reserve.
Disclosures relating to amount recommended to be paid as dividend	Textual information (5) [See below]
Details regarding energy conservation	Textual information (6) [See below]
Steps taken or impact on conservation of energy [Text block]	Textual information (7) [See below]
Steps taken by the company for utilising alternate sources of energy [Text block]	Textual information (8) [See below]
Details regarding technology absorption	Textual information (9) [See below]
Efforts made towards technology absorption [Text block]	Imbibing a strong capability in connected lighting/system & services, adding features related to customer interface and connectivity
Benefits derived regarding technology absorption	Improvement in product quality, cost reduction, product development and import substitution
Details regarding foreign exchange earnings and outgo	Textual information (10) [See below]
Disclosures in director's responsibility statement	Textual information (11) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (12) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (13) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (14) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (15) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	24/06/2019
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (16) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Details of shareholding pattern [Abstract]	
Details of shareholding of promoters [Abstract]	
Details of change in promoters shareholding [TextBlock]	Textual information (17) [See below]
Details of change in promoters' shareholding [Abstract]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	Textual information (18) [See below]
Details of shareholding pattern of directors and key managerial personnel [Abstract]	
Details of indebtedness of company [Abstract]	

Changes in indebtedness [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (19) [See below]
Reappointment of independent directors as per section 149(10) [TextBlock]	Textual information (20) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (21) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (22) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (23) [See below]
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	Textual information (24) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (25) [See below]
Disclosure of change in nature of business [TextBlock]	N o Change
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (26) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	N o t Applicable
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (27) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	N o t Applicable
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (28) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (29) [See below]
Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual information (30) [See below]
Disclosure of other reasons if company fails to spend prescribed amount on CSR	N o t Applicable
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (31) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Statement that remuneration is as per remuneration policy of company	Textual information (32) [See below]
Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [TextBlock]	Textual information (33) [See below]
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Text block]	Textual information (34) [See below]
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Abstract]	
Top ten employed for a part of financial year, at the rate in aggregate was not less than eight lakh and fifty thousand rupees per month [TextBlock]	N o t Applicable
Top ten employed for a part of financial year, at the rate in aggregate was not less than eight lakh and fifty thousand rupees per month [Abstract]	

Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholetime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of company [TextBlock]	
Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholetime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of company [Abstract]	
Disclosure regarding issue of sweat equity shares [TextBlock]	N o t Applicable
Disclosure of voting rights not exercised directly by employees [TextBlock]	N o t Applicable
Disclosure of equity shares with differential rights [TextBlock]	N o t Applicable
Number of meetings of board	[pure] 4
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (3)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

For the financial year ended 31st March, 2019

Dear Members,

Your Company's Directors are pleased to present the 4th Annual Report of the Company, along with the Audited Annual Accounts for the financial year ended 31st March, 2019.

1. FINANCIAL PERFORMANCE:

1.1 RESULTS

INR in Millions

	2018-19	2017-18
Revenue from operations (a)	35,747	35,128
Other Income (b)	180	182
Gross Income	35,927	35,310
Profit before tax (PBT) and exceptional items	3,012	3,432
PBT and exceptional items (%)	8.4%	9.8%
Exceptional Items	(53)	(606)
Profit before tax	2,959	2,826
Provision for current tax	(935)	(1,075)
Deferred tax--Release/(Charge)	(49)	157
Profit after tax (PAT)	1,975	1,908
PAT(%)	5.5%	5.4%

Transfer to General Reserve

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1.2 FINANCE & ACCOUNTS:

This year your company has achieved growth of 1.8% (Previous year 5.6%). Your Company generated an EBIT of Rs. 2,810 Million (Previous year Rs.2,719 Million) and a net cash of Rs. 1,404 Million (Previous year Rs. 368 Million). The Company has not made any major fund based borrowings in this year and has managed working capital requirements from internal cash generation.

Capital expenditure during the year was Rs. 198 Million (Previous Year Rs. 244 Million) and this expense was incurred towards new plant and machinery and office equipment's etc.

2. ANNUAL RETURN:

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in Annexure –I and is attached to this Report.

3. DIVIDEND:

Your Directors recommend payment of Rs. 30/- (300%) per share as dividend on the fully paid equity shares for the financial year ended 31st March, 2019. This will absorb Rs. 1,726 million as dividend and Rs. 355 million as dividend distribution tax

4. TRANSFER TO RESERVES:

During the year under review no amount has been transferred to General Reserve.

5. DEPOSITS:

During the year under review, your Company has not accepted any deposit within the meaning of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

6. BUSINESS PERFORMANCE:

The lighting industry continued its transformation towards LED lighting, owing to declining LED prices and favorable government initiatives. There has been an increase in adoption of LED lighting across homes, commercial and government projects across the country in the past year. The government has also implemented several streetlighting projects during the year, installing LED streetlights that are more energy efficient and offer a higher light output.

As a result of these changing industry dynamics, the share of LED products in our overall lighting business increased to 82% from 73% in the previous year.

However, this year, the lighting industry also witnessed an increased influx of low cost and spurious lighting products that don't follow safety regulations specified by the government. These products are a safety hazard for consumers, besides causing significant loss in tax revenues for the Government of India. This has also negatively impacted our LED bulbs business, which grew by 5.6% over last year.

Increasing urbanization in the country resulted in a higher demand for LED downlighters, enabling our LED luminaires business to record a healthy growth of 24.1% during the financial year 2018-19. We also witnessed a growing demand for smart and connected lighting solutions from urban homes, owing to increasing consumer awareness and internet penetration in bigger cities. This has propelled our home lighting business, which grew by 22.8% in the last year.

Our professional lighting solutions business witnessed a growth of 5.2% over last year, owing to reduced government spending during the year on account of the recent elections. Your company won projects to light up the historic Ghats in the holy cities of Varanasi and Ayodhya. The company's LED contribution in professional lighting solutions business now stands at 94.8% compared to 93.3% in previous financial year, reflecting the increasing preference for LED lighting.

While conventional lighting is still a large market segment in India, it is steadily declining owing to the growing penetration of LED lighting. Our conventional lamps business has witnessed an expected de-growth of 24.7%.

7. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which the financial statements relate and as on the date of this report.

8. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

During the year under review, there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

9. DETAILS OF SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

Your Company does not have any Subsidiary/ Joint Venture/Associate Company hence details of financial performance of Subsidiary/ Joint Venture/Associate Company is not required to be attached to this report.

10. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

During the financial year under review, Mr. Rothin Bhattacharyya, Whole-time Director resigned from the Board with effect from 3rd April, 2018. Your Board of Directors also recorded its appreciation of the valuable contributions made by Mr. Bhattacharyya to the Board's deliberations and proceedings during his terms on the Board.

Mr. Murali Sivaraman, who was appointed as a Director at the First Annual General Meeting of the Company held on 20th December, 2016, is the Chairman and Non-Executive Director on the Board of the Company. Pursuant to the Articles of Association of the Company, Mr. Murali Sivaraman retires by rotation and being eligible, offers himself for re-appointment.

Mr. Sumit Padmakar Joshi was appointed, by the Board in meeting held on 14th September, 2017, as the Managing Director and Chief Executive Officer (KMP) of the Company, which was further duly approved by the Shareholders of the Company in their 3rd AGM of the Company held on 26th September, 2018. He also assumed the office of Vice-Chairman of the Company, as approved by the Board, pursuant to provisions of the Articles of Association of the Company.

Appointment of the Independent Directors, namely, Mr. Vinayak K. Deshpande, Mr. P. Uma Shankar and Ms. Vibha Paul Rishi, on the Board of the Company, was approved by the Shareholder at their First Annual General Meeting, held on 20th December, 2016. All the Independent Directors have given declarations that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013. In the opinion of the Board, they fulfill the conditions of independence as specified in the Act and the Rules made thereunder and they are independent of the management.

In current financial year 2019-20, Mr. P. Uma Shankar has tendered his resignation to the Board with effect from 26th April, 2019 due to his pre-occupation, which was duly noted by the Board. Your Directors also recorded their appreciation of the valuable contributions made by Mr. P. Uma Shankar to the Board's deliberations and proceedings during his term as Independent Director on the Board.

Mr. Dibyendu Raychaudhury was appointed as Chief Financial Officer being KMP, at the Board meeting held on 21st June, 2017, with effect from 1st August, 2017 and Mr. Nitin Mittal was appointed as Company Secretary, being KMP, at the Board meeting held on 27th April, 2016 with immediate effect.

Structure of the Board of Directors:

- Mr. Murali Sivaraman – Chairman & Director
- Mr. Sumit Padmakar Joshi – Vice-Chairman & Managing Director
- Mr. Rothin Bhattacharyya - Whole-time Director (till 3rd April, 2018)

- Mr. Sukanto Aich - Whole-time Director
- Mr. P. Uma Shankar - Independent Director (till 26th April, 2019)
- Ms. Vibha Paul Rishi - Independent Director
- Mr. Vinayak K. Deshpande - Independent Director

Structure of the Key Managerial Personnel:

- Mr. Sumit Padmakar Joshi - Chief Executive Officer
- Mr. Rothin Bhattacharyya - Whole-time Director (till 3rd April, 2018)
- Mr. Sukanto Aich - Whole-time Director
- Mr. Dibyendu Raychaudhury - Chief Financial Officer
- Mr. Nitin Mittal – Company Secretary

The Company conducted a special Board session for the Directors to keep them abreast of the latest insights into the industry and also share the future strategy from a global and a market perspective across channels and business groups. The session was very insightful and the Board reciprocated with key insights on sales, marketing and financial strategy and contemporary risks and their mitigation.

11. DECLARATION BY INDEPENDENT DIRECTORS:

Your Company has received declarations from all the Independent Directors under Section 149(7) of the Companies Act, 2013, confirming that they meet the criteria of independence as laid down in Section 149(6) of the Companies Act, 2013 read with the Schedules and Rules issued thereunder.

12. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS AND ITS COMMITTEES:

Meetings of the Board were held four (4) times during the financial year 2018-19. For further details of the number and dates of meetings of the Board and Committees thereof held during the financial year 2018-19 indicating the number of meetings attended by each Director, please refer to the Annexure II, which forms part of this Report.

13. BOARD EVALUATION:

In terms of the Nomination and Remuneration Committee Charter of the Company, duly approved by the Board, and pursuant to the provisions of the Companies Act, 2013, the Nomination and Remuneration Committee has prepared and approved a “Policy for Evaluation of the Performance of the Board of Directors”, which was further adopted by the Board, to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director to be carried out on an annual basis.

Accordingly, the annual performance evaluation of the Board, its Committees and each Director was carried out for the financial year 2018-19 on the basis of a structured questionnaire survey.

The Nomination and Remuneration Committee also prepared structured questionnaires to evaluate the performance of the Board as a whole, individual performance of each Director and self – assessment carried out by the Directors.

These evaluation forms with respect to the evaluation of the performance of the Directors were based on various aspects which, inter alia, included assessment of the level of participation, understanding of the role and responsibilities, understanding of the business and competitive environment, effectiveness of the contributions made during the Board meetings, understanding of the strategic issues and challenges for your Company etc. In assessing the overall performance of the Board, the parameters included the assessment of time devoted

by the Board on the Company's long term goals and strategies, Board effectiveness, quality of discussions at the meetings of the Board, time spent and quality of discussions on key subjects like risk assessment and minimization, succession planning, discharging fiduciary and governance duties and performance of specific duties.

The questionnaires for assessing the performance of the Committees of the Board included aspects like understanding of the terms of reference by the Committee members, adequacy of the composition of the Committees, effectiveness of the discussions at the Committee meetings, performance of the Committee etc.

The Chairperson of the Nomination and Remuneration Committee plays a vital role in undertaking the evaluation of the Directors. The Nomination and Remuneration Committee discussed on the evaluation mechanism, outcome and the feedback received from the Directors. The Independent Directors at their separate meeting also discussed the performance of the Non-Independent Directors including the Chairman of the Board.

Your Board of Directors had discussed and analyzed its own performance, Board as whole, during the year, evaluated the Independent Directors pursuant provisions of Schedule IV of the Companies Act, 2013 and also reviewed the performance evaluation reports of various committees. Thereafter, the Board finally noted the overall feedback on the performance of the Directors and the Board as a whole and its Committees.

The overall outcome of this exercise to evaluate effectiveness of the Board and its Committees was positive and members of the Board expressed their satisfaction.

14. COMMITTEES OF THE BOARD:

14.1. AUDIT COMMITTEE:

The Board had set up a qualified Audit Committee pursuant to section 178 of the Companies Act 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014, with effect from 27th April, 2016.

During the current financial year 2019-20, Mr. P. Uma Shankar ceased to be member as well as Chairman of the Committee due to his resignation from the Board with effect from 26th April, 2019. In view of the same, the Audit Committee was reconstituted on 24th June, 2019 by inducting Ms. Vibha Paul Rishi as a new member in place of Mr. P. Uma Shankar in order to maintain composition of the Committee under the provisions of section 178 of the Companies Act, 2013. Further, Mr. Mural Sivaraman, member of the Committee, was designated as the Chairman.

Presently, the Committee consists of the following members:

1	Mr. Murali Sivaraman	Non-Executive & Non-Independent Director	Chairman
2	Ms. Vibha Paul Rishi	Independent Director	Member
3	Mr. Vinayak K. Deshpande	Independent Director	Member

Mr. Nitin Mittal acts as Secretary to the Committee.

The Audit Committee of the Board has formulated an Audit Committee Charter of the Company, which was approved by the Board. As per the Charter, the Committee is responsible for monitoring and providing an effective supervision of the management's financial reporting, to ensure accurate and timely disclosures, with highest levels of transparency, recommending the appointment, re-appointment, remuneration and terms of appointment of auditors and approval of payment for any other services rendered by statutory auditors; reviewing the annual financial statements before submission to the Board for approval.

The powers of Audit Committee include investigating any activity within its terms of reference as specified by the Board and seeking information from any employee, obtain professional advice from external sources and have full access to the information contained in the records of the Company, approval or any subsequent modification of any transactions of the Company with related parties; review and monitor the auditor's independence and performance and effectiveness of audit process; scrutiny of inter corporate loans and investments.

The Audit Committee also mandatorily reviews information such as internal audit reports related to internal control weakness and analysis of

financial condition and results of operations.

The Vigil Mechanism Policy was also formulated by the Audit Committee, which details form part of this Report.

For the details of the number and dates of meetings of the Committee held during the financial year under review, indicating the number of meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

14.2. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE:

Your Company had constituted the CSR Committee pursuant to section 135 of the Companies Act 2013, with effect from 27th April, 2016. The composition of the CSR Committee is in alignment with provisions of Section 135 of the Companies Act, 2013.

During the current financial year 2019-20, Mr. P. Uma Shankar ceased to be member of the Committee due to his resignation from the Board with effect from 26th April, 2019. Presently, the Committee consists of the following members:

1	Ms. Vibha Paul Rishi	Independent Director	Chairperson
2	Mr. Sukanto Aich	Whole-time Director	Member
3	Mr. Sumit Padmakar Joshi	Managing Director	Member

Mr. Nitin Mittal acts as Secretary to the Committee.

The Committee was setup to oversee the corporate social responsibility activities for the consideration and recommendation of the Committee. The Committee adopted a Corporate Social Responsibility (CSR) Policy and its Charter to discharge the role of Corporate Social Responsibility Committee as envisaged under Section 135 of the Companies Act, 2013 which includes formulating and recommending to the Board the activities to be undertaken by the Company as per Schedule VII to the Companies Act, 2013 and the amount of expenditure to be incurred on the same.

The CSR Policy along with its Charter is also available on your Company's website (www.signify.com).

Your Company was engaged in Corporate Social Responsibility (CSR) initiatives in various fields, during the financial year 2018-19, the details of which are set out in Annual Corporate Social Responsibility report attached as Annexure III to the Board's report. For the details of the number and dates of meetings of the Committee held during the financial year under review, indicating the number of meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

14.3. STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Stakeholders Relationship Committee was set by the Board of Directors in its meeting held on 27th April, 2016 under the provisions of section 178 of the Companies Act 2013. The Committee consists of the following members:

1	Mr. Vinayak K. Deshpande	Independent Director	Chairman
2	Mr. Murali Sivaraman	Non-Executive & Non-Independent Director	Member
3	Mr. Sumit Padmakar Joshi	Managing Director	Member

Mr. Nitin Mittal acts as Secretary to the Committee.

The Stakeholders Relationship Committee adopted a Stakeholders Relationship Charter. The Committee oversees, inter-alia, redressal of shareholder and investor grievances related matters.

For the details of the number and dates of meetings of the Committee held during the financial year 2018-19 indicating the number of meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

14.4. NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee was constituted by the Board of Directors at its meeting held on 27th April, 2016 as per section 178 of the Companies Act, 2013, read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014.

During the current financial year 2019-20, Mr. P. Uma Shankar resigned from the Board w.e.f. 26th April, 2019 and accordingly he ceased to be member of the Committee. Presently, the Committee comprises the following members:

1	Ms. Vibha Paul Rishi	Independent Director	Chairperson
2	Mr. Murali Sivaraman	Non-Executive & Non-Independent Director	Member
3	Mr. Sumit Padmakar Joshi	Managing Director	Member
4	Mr. Vinayak K. Deshpande	Independent Director	Member

Mr. Nitin Mittal acts as Secretary to the Committee.

The Nomination and Remuneration Committee has adopted a Nomination and Remuneration Committee Policy, duly approved by the Board. The role of the Committee is governed by its Charter and its composition is in compliance with the provisions of Section 178 of the Companies Act, 2013.

The broad objectives of the Committee as per the Policy are as under:

- To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
- Formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration of Directors, key managerial personnel and other employees.
- Formulation of criteria for evaluation of Independent Director and the Board.
- To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.
- To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.
- To provide to Key Managerial Personnel and Senior Management reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.
- To assist the Board in fulfilling responsibilities.
- To implement and monitor policies and processes regarding principles of corporate governance.

The Nomination and Remuneration Policy for appointment and removal of Director, KMP and Senior Management provides that the Committee shall identify and ascertain the ethical standards of integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and accordingly recommend to the Board his / her appointment. It further provides the criteria for appointment and remuneration including determination of qualifications, positive attributes, independence of Directors and other matters as provided under sub-section (3) of Section 178 of the Companies Act, 2013.

A Policy for remunerating Directors/ KMPs/ Senior Management Personnel was also set up, which provides the level and composition of remuneration to be paid to the Managing Director, Whole-Time Director(s), Non-Executive Director(s), KMP's, Senior Management Personnel and other employees shall be reasonable and sufficient to attract, retain and motivate directors, KMP's, Senior Management and other employees of the quality required to run the Company successfully. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.

The Nomination and Remuneration Committee has also formulated a "Policy for Evaluation of the Performance of the Board of Directors", to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director to be carried out on an annual basis.

The Nomination and Remuneration Policy of the Company is also available on your Company's website (www.signify.com).

For the details of the number and dates of meetings of the Committee held during the financial year 2018-19 indicating the number of meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

14.5. BANKING AND OTHER OPERATIONS COMMITTEE:

Your Company had constituted the Banking and Other Operations Committee with effect from 27th April, 2016, for taking certain decisions on behalf of the Board during the intervening period between two Board Meetings on routine matters including those which have been delegated by Board under the provisions of the Companies Act, 2013 and also the matters on which decisions were required to be made urgently other than those which are specifically reserved to be approved by the Board under the Companies Act, 2013 or any other applicable law.

Presently, the Committee consists of the following members:

1	Mr. Sumit Padmakar Joshi	Managing Director	Chairman
2	Mr. Sukanto Aich	Whole-time Director	Member

Mr. Nitin Mittal acts as Secretary to the Committee.

The broad terms of reference of the Banking and Other Operations Committee include opening and closure of bank account(s), issuance of instructions to the Bankers, granting and cancellation of the Power of Attorney, granting authorizations of execute any documents or appear or represent on behalf of the Company before any authority/court/tribunal under direct and indirect tax, civil, criminal laws and other applicable laws on the Company, granting authorization to execute documents pertaining to tenders, leave & license and other relevant agreements, approving the transfer, transmission of shares, dematerialization of shares, rematerialization of shares, issuance of duplicate share certificate(s), split, consolidation of share(s) and other matters related thereto and any other matter which the Committee deems fit and which is not reserved to be approved by the Board under the Companies Act, 2013 or any other applicable law.

For the details of the number and dates of meetings of the Committee held during the financial year under review, indicating the number of meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

15. VIGIL MECHANISM:

Your Company is committed to highest standards of ethical, moral and legal business conduct. Accordingly, the Board of Directors has formulated a Vigil Mechanism/Whistle Blower Policy which is in compliance with the provisions of Section 177 of the Companies Act, 2013.

Your Company has established a proper mechanism, under the above Policy, for directors and employees to report genuine concern. A disclosure should be made in writing or can log a complaint on Signify Ethic line, which provides an online tool and a phone line. Letters can be submitted by hand, courier, or by post, addressed or Email to the Compliance Officer. All reported violations whether actual or potential are reviewed by the Country Compliance Officer. He reports all violations to the Signify Fraud Investigation and Compliance Service Committee (FICS) team and depending upon the severity of the allegation it may be decided to engage investigator in investigating the complaint.

Any kind of complaint may also be submitted directly to the Chairperson of the Audit Committee of Signify Innovations India Limited at his email ID.

The Whistle Blower Policy is also available on your Company's website (www.signify.com).

16. CORPORATE SOCIAL RESPONSIBILITY (CSR):

Your Company's CSR Policy statement and annual report on the CSR activities undertaken during the financial year ended 31st March, 2019, in accordance with Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014 is annexed to this report as Annexure III.

17. INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS:

Your Company is committed to ensure that its operations are carried out within a well-defined internal control framework, good governance, robust systems and processes, a vigilant finance function and an independent Internal Audit function are the foundations of the internal control systems. Your Company has the Audit Committee in place and the Audit Committee devises robust Internal Control System and Enterprise Risk Management for the Company.

Through our internal audit processes at all levels, both the adequacy and effectiveness of internal controls across various businesses and compliance with laid-down systems and policies are being regularly monitored. A trained internal audit team is periodically validating the major IT-enabled business applications for their integration, control and quality of functionality.

Your Company has appointed KPMG as its Internal Auditors and their function, scope of service etc. were approved by the Board of Director based on recommendation made by the Audit committee.

18. HUMAN RESOURCES AND INDUSTRIAL RELATIONS:

On 16th May 2018, we proudly celebrated the change of our Parent Company and legal entity name from Philips Lighting to Signify across all the global offices. In India, the day was celebrated across all our offices where we organized an enthralling laser show for the audience showing capabilities of lighting and revealed our new company logo with a special 3D printed lamp that arrived especially from Netherlands for this occasion and can be lit up wirelessly from anywhere in the world, showing the true power of connected lighting. Your Company name also changed from Philips Lighting India to Signify Innovations India in the financial year under the review and all legal formalities were duly complied.

We also celebrated UNESCO International Day of Light by hosting an engaging panel discussion with our CSR partners – Women on Wings, Don Bosco Tech Society and Barefoot college. The partners highlighted our initiatives and the impact we have created on the society through our CSR initiatives. It ended with us recognizing our top performers in 2017 with CEO awards.

As we transitioned to a standalone company, we had the distinct opportunity to define who we are and what makes us special and differentiates us from our competitors. Your company, therefore launched the Employer Value Proposition statement in 2017- BE MORE, highlighting what differentiates us as an organization. The objective of the Employer Value Proposition statement is to provide all employees with a common guiding principle about what it means to 'Be More' at the organization. The EVP as defined in the statement is:

- a) Be on a Mission: This Value proposition caters to the need of an individual to do meaningful things, to be execution focused and have a winning spirit
- b) Be What's Next: Covers growth and development. The need to be better than earlier. To create a new version of themselves.
- c) Be New: The desire to innovate and bring in a change. To do something that lasts
- d) Be Yourself: Increasingly, people want to work the way they live. This provides flexibility, autonomy and an embracing culture

The EVP statement underpins HR practices and processes across that of HR namely - Talent Acquisition, Learning & Talent Development, Total Rewards and Industrial & Employee relations. In 2018-19, there has been a continued focus on rolling out innovative programs and initiatives to:-

- Build Stronger emotional connect of the employees with the organization
- Ensure continued engagement of employees
- Develop higher advocacy among employees and external talent pool

We continue to bring alive and create positive energy around our EVP through following engagements:-

Mission Possible- Together We Make It Possible: Through this project, we wanted our employees to connect with the larger purpose of the organization and boost their level of commitment and belongingness to the organization. It comprised of a series of six missions, one for every month beginning in July 2018. To make the experience more tangible for employees and encourage participation, we even used an IT platform. For every accomplished mission, employees received points, secured a position on the leader board and the top participants won exciting rewards.

The positive feedback of the program led us to launch the next series of Mission Possible in May 2019 with bigger missions and better rewards for the employees.

Thanks God It's Friday- The program was launched last year with the motto to let employees take a break from work and indulge in some fun filled games and activities. This helps in spreading positive energies and make our workplace a fun environment for everyone.

Gurucool, Life Reloaded! – In August 2018, we launched Gurucool- a series of guest speaker sessions, where people from different spheres of life are invited to share their amazing life stories with our employees which help them take a break from their routine office life and know about world outside corporate sphere

All the above engagements coupled with our flexible and supportive culture and various developmental and growth opportunities that we provide to our employees resulted in your company being adjudged as 69th Great Place to Work for® in 2018 and one of the Top 50 companies with Great People Managers in 2019.

Talent Acquisition

To build high brand recall amongst critical talent segments your company actively used the social medium- the Life @ Signify India page on Facebook. Your company also actively engaged with Premiere B-Schools through Leadership Programs for New Hires – Business Leadership Program (BLP). We continued with the Back in the Game (BIG) program – an opportunity to provide a second chance to women on sabbatical to come back to the mainstream work. We also encouraged internal talent to take on diverse and bigger roles in both domestic and international markets through internal marketplace called “Opportunity Knocks”. The most effective and efficient way to hire the right talent externally has been through Employee Referrals.

As part of building talent right from the start, entry level sales trainee program was done for all channels of sales thus reinvigorating talent at the frontlines of the organization. While we scouted for talent at the frontline, we also initiated internship program for our Innovation Centre at Bangalore which acts as a breeding ground for the technical talent who are absorbed into the company through the mode of internship opportunities.

For new members in the Signify Innovations family we introduced ‘First Impressions’ program. This program enables to induct the new joiners in Lighting business environment as well as helps them transition to their new role smoothly by providing the right tools to accelerate at our organization. Subject matter experts run various sessions during the induction program followed by market visits and shadowing which enable the new joiners to start understanding the business and give their best at their professional roles.

Learning & Talent Development

Your company’s talent process focuses on identifying future leaders, creating structured development journeys and ensuring the right leaders are available to deliver the business agenda. This was done through Organization Talent reviews focused on building strong succession health. The process was facilitated through cross functional ‘Talent Councils’ for Innovation and Operations to drive talent movements and review capability requirements, identify gaps and recommend development interventions. Sales Leadership Development Centre (SLDC) was yet another example which helped identify high potential and performing talent amongst sales specialist to grow into managerial roles in the organization in sales. This has led to increased investment by your organization in the development of top talent and identifying people in succession for people in larger roles. An initiative for this was the Sales Excellence program for professional sales employees and PACE I and PACE II programs for senior high performing employees. These programs help build their financial acumens by bringing a wider sense of the business and making them future ready for excellent career opportunities within the organization. Also, your company has been a great exporter of talent with increasing number of global movements across Human Resources, Sales & Marketing, Supply Chain, and Business Transformation.

In addition to be a product champion, your company is evolving to become a leader in the space in providing lighting solutions covering products, systems and services across different industry verticals. Therefore, to stay ahead of competition it is imperative that we continue to focus on building winning capabilities and strong leadership pipeline which is also the mainstay of learning and talent management strategy. To build capability, your company launched the ‘Fit for Future’ initiative to focus on building winning capabilities (both technical and behavioral) across key job families Professional Sales, Marketing, Supply chain, HR and Innovation & Development. The intervention maximizes learning through a robust framework comprising of learning on the job (70%), learning from others (20%) and through defined training interventions (10%). Learning@Signify – an online platform was a fresh initiative launched this year which has become one stop

learning path for all employees in the organization with reading content and courses on all relevant topics. Employees are further encouraged to share relevant content on Learning@Signify to encourage peer to peer learning. Several leader-led learning initiatives like Customer Focused Selling, Right Value Proposition, Visual Merchandising and Legal & Contracting were organized to ensure that the teams are

adequately equipped to perform and succeed in their roles. Open programs like learning for the month was organized with an objective to build up communication, presentation and soft skills for everyone. Furthermore, Lean Training – Basic and Advanced is being conducted regularly.

Building people manager capability continued to be a focus this year across the organization. With inputs and discussions with Senior Leaders, Focused Group discussions with people managers and team members, a 5-month structured learning journey was designed known as “Catalyst” – Developing Change Leaders program to build future leaders, capable of meeting tomorrow’s business challenges. The key elements of the intervention include face to face workshops, action learning projects and virtual development centers. The program has received outstanding learner engagement score. The organization also tied up with an external agency for mentoring and leadership development through 9 month immersion journey for top performing women employees in the organization.

Moreover, the mPower app which was till now used to enhance the sales team's product knowledge has evolved to include new features to make it easier for sales people to be abreast with the current market scenarios and their personal growth in the sales environment. The tool has also been extended to Channel Partners and their Sales teams.

Total Rewards

Sustaining a culture of recognition continued to be the focus area to engage and motivate employees. Your company continued to strengthen its flagship recognition policy ‘Light-Up’ executed through an online platform. The policy focuses on acknowledging and rewarding employees who deliver superior performance while demonstrating Philips Lighting’s values and business principles in their way of working. This Rewards and Recognition program is one of a kind in India amongst other Philips Lighting global markets. Your Company also continued the ‘Long Service Awards’ policy to recognize the loyalty and commitment shown by employees over the years. Salary review cycles & benefits awareness sessions continue as usual.

After a successful adoption of physical wellness element of Healthy Moves, we moved to providing avenues for mental wellness for employees. The focus was to provide psychological, emotional and wellbeing support to the employees. Signify Innovations India partnered with InnerHour for the same. Innerhour was founded by 2 psychiatrists and is a dedicated platform for emotional, behavioral, and psychological well-being. Employee concerns are categorized in 6 major parts being:

- Sleeping Better
- Stress Control
- Mood Management
- Anger Management
- Worry Management
- Living Happiness

Industrial and Employee Relations

We continued to strengthen HR services model by creating a simple yet strong platform for employees to access in terms of their HR needs and queries. With the new HR Service Now portal it has become easier for employees to access their data and benefits at a one stop solution and get queries resolved in a shorter time frame. New functionalities are being developed and piloted before deployment to reduce manual interventions thereby transforming the face and functionality of HR processes across the organization in India market. The journey in digitalization of the HR function continues to be on track and HR Workday aims to be the single source of all employee related data and further enhance process efficiency and cost optimization in HR.

Our Vadodara Light Factory (VLF) achieved significant productivity improvements through the assimilation of Lean Philosophy. This was brought about through the incorporation of continuous improvement behavior at shop-floor through planned interventions and the factory enjoyed healthy and cordial Industrial Relations. Our Mohali Light Factory (MLF) was closed during the financial year 2018-19 due to shortfall in market demand and necessary authorities were informed after following due legal process.

Information under Section 197 of the Companies Act, 2013, read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personal) Rules, 2014, forms part of the Board’s Report.

19. CONSERVATION OF ENERGY, FOREIGN EXCHANGE OUTGO AND TECHNOLOGY ABSORPTION:

Information on Conservation of Energy, Technology Absorption and Foreign Exchange earnings ratio and outgo, required to be given pursuant to Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, is provided in Annexure IV to this Report.

20. ENVIRONMENT, ENERGY, OCCUPATIONAL HEALTH & SAFETY:

The Company's Vadodara Light Factory (VLF) has been actively involved in implementing Signify Eco Vision program. 100% of waste generated is being recycled. Many energy saving projects were undertaken. Safety of employees is the foremost concern at VLF and working towards providing a safe and accident free working environment is a culture here. We have initiated program for people engagement "SURAKSHA SAMVAD" and covered more than 1100 persons in 36 sessions. Regular trainings and awareness sessions are carried out on Behavior Based Safety (BBS), Machine Safety for the employees to achieve zero accidents in the factory.

The Company's Vadodara Light Factory (VLF), with its focus on the environment and safety issues, has been very well appreciated during various audits done in the year. National Safety week, World safety week and World Environment day are celebrated every year in the plant to spread awareness and safety culture within the factory. VLF had eliminated solder from VTL by implementing PIN PINTCHING project. Also implemented many programs on waste reduction and Energy conservation to protect environment. Regular training and seminars are conducted on Safety and started new initiatives like Night duty manager, Monthly Safety Review with managers, Departmental safety committee meeting. Injury Prevention Rate (IPR), Minimum Machine Safety Requirements (MMSR) going on and inculcate behavior change amongst its employees in pursuit of the Company's our aim of zero accidents at the site. VLF is also actively involved in implementing the Signify Eco-Vision program. During the year, substantial part of the waste generated at VLF was recycled. E-waste also was disposed through Proper and authorized TSDF-Treatment, Storage and Disposal Facilities.

However, we regret to report one fatality at VLF, where a contractor died due to injuries sustained. Thorough Investigation and root cause analyses were conducted. Corrective actions have been implemented.

Your Company has closed the Mohali Light Factory (MLF), due to shortfall in market demand, during the financial year 2018-19, following all the legal provisions required under the law.

21. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The particulars of loans given, investments made, guarantees given and securities provided, if any, covered under section 186 of the Companies Act, 2013 form part of the notes to the financial statements, which form part of the Company's Annual Report.

22. RELATED PARTY TRANSACTIONS:

Information on transactions with related parties pursuant to Section 134(3)(h) of the Act with rule 8(2) of the Companies (Accounts) Rules, 2014 are given in Annexure V in Form -AOC-2 and the same forms part of this Report.

23. STATEMENT OF RISK MANAGEMENT:

Risk management forms an integral part of the business planning and review cycle. The Company's risk management initiatives are designed to overview the main risks known to your Company, which could hinder it in achieving its strategic and financial business objectives. The objectives are met by integrating management control into the daily operations, by ensuring compliance with legal requirements and by safeguarding the integrity of the Company's financial reporting and its related disclosures like businesses, objectives, revenues, income, assets, liquidity or capital resources. Your Company's risk management approach is embedded in the areas of corporate governance, Signify Business Control Framework, Signify Quality Management System and Signify's Integrity Code.

24. DIRECTORS RESPONSIBILITY STATEMENT:

As required under Section 134(5) of the Companies Act, 2013, your Directors, to the best of their knowledge confirm that:-

- (i) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (ii) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (iii) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the

provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv) The directors have prepared the annual accounts on a going concern basis;

(v) The directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

(vi) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

25. STATUTORY AUDITORS:

The Statutory Auditors, M/s SR Batliboi & Co LLP, Chartered Accountants (Firm Registration No. 301003E/E300005), were appointed pursuant to the provisions of Sections 139 and 141 of the Companies Act, 2013 and the Rules made thereunder from the conclusion of the First Annual General Meeting upto the conclusion of the Sixth Annual General Meeting to be held after the First Annual General Meeting.

26. COST AUDITORS

Pursuant to the provisions of Section 148 of the Companies Act, 2013, your Directors have approved the re-appointment of M/s Ravi Sahni & Co., Cost Accountants, having FRN 100193, to conduct the Cost Audit for the year ending 31st March, 2020, at a remuneration of Rs. 4,15,000/- (Rupees Four Fifteen Thousand Only) plus applicable tax and out of pocket expenses, subject to the approval of such remuneration by the members of the Company at the ensuing Annual General Meeting.

27. SECRETARIAL AUDITORS' QUALIFICATION:

The Secretarial Audit was carried out by M/s PI & Associates, Company Secretaries for the financial year ended on 31st March, 2019. The Report given by the Secretarial Auditors is annexed as Annexure VI and forms integral part of this Report. There has been no qualification, reservation or adverse remark or disclaimer in their Report. During the year under review, the Secretarial Auditors had not reported any matter under section 204(3) of the Act read with section 134(3)(f) of the Act and under Section 143 (12) of the Act, therefore no detail is required to be disclosed under Section 134 (3) of the Act.

28. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS:

There is no qualification, reservation or adverse remarks or disclaimers made by the Auditors in their reports.

29. COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company adhered to the provisions of applicable Secretarial Standards 1 & 2 during the financial year 2018-19.

30. PREVENTION, PROHIBITION AND REDRESSAL AGAINST HARASSMENT OF WOMEN EMPLOYMENT:

In order to ensure a safe working environment for all women employees, your Company has a Prevention, Prohibition and Redressal against Sexual Harassment of Women Employees at Workplace Policy in place, adhering with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and its Rules. Consequently, the Company has set up a Core Complaints Redressal Committee at the Corporate Office in Gurgaon and Site Complaint Redressal Committees in all branch offices and factories consisting of 2-4 members, along with an external member appointed as required under the law with experience in the field of sexual harassment at workplace.

The procedure followed by the Committee is as follows - If any incident of sexual harassment occurs, 6 copies of a written complaint is to be filed by the complainant with the respective Core/Internal Complaint Redressal Committee or with the Employer within 3 months from the date of incident, along with its supporting documents and details of the witnesses and evidences. The same will be reported to the Country Compliance Officer. A copy of the same is forwarded to the respondent within 7 days. The respondent is required to file his reply, along with supporting documents and details of witnesses in the next 10 days.

The Committee attempts to reconcile the written request of the victim or proceed with the inquiry, which is to be completed within 90 days. The inquiry report is issued within 10 days from completion of the inquiry and forwarded to the CEO, Head of Legal and Head of HR. If they are satisfied with the findings of the Committee, appropriate action is taken on the lines of issuing a warning or stern warning or even termination of service, within 60 days from the date of receipt of the inquiry report. Necessary face to face trainings and online courses are provided to all employees.

During the year under review, following activities were conducted under Prevention, Prohibition and Redressal against Sexual Harassment of Women Employees at Workplace Policy:

- First, no Sexual harassment complaint was reported to any of the internal Complaint Redressal Committee during the financial year 2018-19;
- A workshop conducted for all members of Internal Complaint Redressal Committee.
- Awareness Posters placed in all conspicuous places including notice board in all offices and factories.
- Awareness messages sent to all employees.
- A clause added in the employee joining kit to adhere to Company Anti-Sexual Harassment workplace.

During the financial year under review no case of any sexual harassment complaint received and there is no pending case.

ACKNOWLEDGMENT:

Your Directors place on record their deep appreciation of the assistance and guidance provided by the Central Government and the State Governments, its suppliers, technology providers and all other stakeholders. Your Directors also appreciate the contribution made by the employees of your Company at all levels.

Your Directors thank the financial institutions and banks associated with your Company for their support as well. Your Directors also thank the Company's dealers and its customers for their unstinted commitment and valuable inputs.

Your Directors acknowledge the support received from you as shareholders of the Company.

For and on behalf of the Board of Directors of

SIGNIFY INNOVATIONS INDIA LIMITED

SUMIT PADMAKAR JOSHI

SUKANTO AICH

Vice-Chairman, Managing Director & CEO

Whole-time Director

(DIN: 07018906)

(DIN: 02175058)

Place: Bengaluru

Date: 24th June, 2019

ANNEXURE -I

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31st March, 2019

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

CIN	U74900WB2015PLC206100
Registration Date	22/04/2015
Name of the Company	SIGNIFY INNOVATIONS INDIA LIMITED (Formerly known as “Philips Lighting India Limited”)
Category/Sub-category of the Company	Public Company / Subsidiary of Foreign Company limited by shares
Address of the Registered office & contact details	Mangalam Business Center, Block B, 6th Floor, 22, Camac Street, Kolkata – 700016, West Bengal Tel: 033-66297000, www.signify.com
Whether listed company	No
Name, Address & contact details of the Registrar & Transfer Agent, if any.	Karvy Fintech Private Limited (Formerly Karvy Computershare Pvt. Ltd.) “Karvy Selenium” Tower-B, Plot no.31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad-500 032. Toll Free number: 18 00 3454 001 Telephone number: +91 040-67162222, Fax number:+91 040-23420814, Email: einward.ris@karvy.com

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

Sr. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Lighting	2740	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name & Address of the Company	CIN/GLN Holding/ Subsidiary/Ass.	% Share held	Applicable section
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Signify Holding B.V.

1.	(Formerly Philips Lighting Holding B.V.) High Tech Campus 45, 5656 AE Eindhoven, the Netherlands	N.A.	Holding	96.13	2(46)
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IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 1st April, 2018]			% of Total Shares	No. of Shares held at the end of the year [As on 31st March, 2019]			% of Total Shares	% Change during the year
	Demat	Physical	Total		Demat	Physical	Total		
A. Promoter s									
(1) Indian									
a) Individual/ HUF	-	-	-	-	-	-	-	-	-
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub-total (A)(1)	-	-	-	-	-	-	-	-	-
(2) Foreign									
a) Individual/ HUF	-	-	-	-	-	-	-	-	-
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-

d) Bodies Corp.	-	55,290,242	55,290,242	96.13	-	55,290,242	55,290,242	96.13	0.00
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub-total (A)(2)	-	55,290,242	55,290,242	96.13	-	55,290,242	55,290,242	96.13	0.00
Total shareholding of Promoter (A)=(A)(1)+ (A)(2)	-	55,290,242	55,290,242	96.13	-	55,290,242	55,290,242	96.13	0.00

B. Public Shareholding

1. Institutions

a) Mutual Funds	-	2,293	2,293	0.00	-	2,293	2,293	0.00	0.00
b) Banks / FI	2,274	8,695	10,969	0.02	2,404	8,695	11,099	0.02	0.00
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	2,274	10,988	13,262	0.02	2,404	10,988	13,392	0.02	0.00

2. Non-Institutions

a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	37,556	13,157	50,713	0.09	37,083	13,733	50,816	0.09	0.00
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	744,073	1,200,742	1,944,815	0.0338	786,949	1,153,270	1,940,219	3.37	(0.01)
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	158,316	-	158,316	0.28	160,395	-	160,395	0.28	0.04
c) Others (specify)- Trust+NBFC	15,846	-	15,846	0.03	15,701	-	15,701	0.03	0.00
Foreign Nationals	21	-	21	0.00	30	-	30	0.00	0.00
NRI (REP)	6,553	11,884	18,437	0.03	6,603	10,784	17,387	0.03	0.00
NRI (NON-REP)	24,533	1,057	25,590	0.04	28,003	1057	29,060	0.05	0.01
Sub-total (B)(2):-	986,898	1,226,840	2,213,738	3.85	1,034,764	1,178,844	2,213,608	3.85	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	989,172	1,237,828	2,227,000	3.87	1037168	1,189,832	2,227,000	3.87	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	989,172	56,528,070	57,517,242	100	1037168	56,480,074	57,517,242	100.00	-

ii) Shareholding Of Promoters-

SN	Shareholder's Name	Shareholding at the beginning of the year [As on 1st April, 2018]	Shareholding at the end of the year [As on 31st March, 2019]	% change in shareholding during the year			
No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares		
3	Signify Holding B.V. (Formerly Philips Lighting Holding B.V.)	55,290,242	96.13	-	55,290,242	96.13	-

TOTAL	55,290,242	96.13 -	55,290,242	96.13 - -
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iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Shareholding at the beginning of the year	Cumulative Shareholding during the year	
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	
1	Signify Holding B.V. (Formerly Philips Lighting Holding B.V.)			
	At the beginning of the year	55,290,242	96.13 -	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	There is no change in the shareholding pattern of the Promoter during the financial year 2018-19.		
	At the end of the year	55,290,242	96.13 -	-

iv) Shareholding Pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs):

S.N.	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year	Cumulative Shareholding during the Year	
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	
1	PAYAL BHANSHALI			
	At the beginning of the year	54,700	0.10	54,700 0.10
	Bought during the year	-	-	54,700 0.10
	Sold during the year	-	-	54,700 0.10
	At the end of the year	54,700	0.10	54,700 0.10

2	VALLABH ROOPCHAND BHANSHALI				
	At the beginning of the year	27,350	0.05	27,350	0.05
	Bought during the year	-	-	27,350	0.05
	Sold during the year	-	-	27,350	0.05
	At the end of the year	27,350	0.05	27,350	0.05
3	AJAY KUMAR				
	At the beginning of the year	18,625	0.03	18,625	0.03
	Bought during the year	3,748	0.01	22,373	0.04
	Sold during the year	-	-	22,373	0.04
	At the end of the year	22,373	0.03	22,373	0.04
4	PUNIT KUMAR				
	At the beginning of the year	16,603	0.03	16,603	0.03
	Bought during the year	197	0.00	16,800	0.03
	Sold during the year	-	-	16,800	0.03
	At the end of the year	16,800	0.03	16,800	0.03
5	NIVEDITA MALVI				
	At the beginning of the year	800	0.00	800	0.00
	Bought during the year	15,296	0.03	16,096	0.03
	Sold during the year	800	0.00	15,296	0.03

	At the end of the year	15,296	0.03	15,296	0.03
6	SURESH GUPTA				
	At the beginning of the year	13,600	0.02	13,600	0.02
	Bought during the year	-	-	13,600	0.02
	Sold during the year	-	-	13,600	0.02
	At the end of the year	13,600	0.02	13,600	0.02
7	AMISH NARENDRA SHAH				
	At the beginning of the year	10,276	0.02	10,276	0.02
	Bought during the year	-	-	10,276	0.02
	Sold during the year	-	-	10,276	0.02
	At the end of the year	10,276	0.02	10,276	0.02
8	HINA KIRTI DOSHI				
	At the beginning of the year	10,000	0.02	10,000	0.02
	Bought during the year	-	-	10,000	0.02
	Sold during the year	-	-	10,000	0.02
	At the end of the year	10,000	0.02	10,000	0.02
9	HITESH SHANTILAL MEHTA				
	At the beginning of the year	10,000	0.02	10,000	0.02
	Bought during the year	-	-	10,000	0.02

Sold during the year	-	-	10,000	0.02
At the end of the year	10,000	0.02	10,000	0.02
10 SUSHILA NAYYAR				
At the beginning of the year	9,300	0.02	9,300	0.02
Bought during the year	-	-	9,300	0.02
Sold during the year	-	-	9,300	0.02
At the end of the year	9,300	0.02	9,300	0.02

v) Shareholding of Directors and Key Managerial Personnel: Not Applicable

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

V. INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year#				
i) Principal Amount	97.80	-	-	97.80
ii) Interest due but not paid	-	-	-	-

iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	97.80	-	-	97.80
Change in Indebtedness during the financial year				
* Addition	44.93	-	-	44.93
* Reduction	41.08	-	-	41.08
Net Change	3.86	-	-	3.86
Indebtedness at the end of the financial year				
i) Principal Amount	101.66	-	-	101.66
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	101.66	-	-	101.66

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

(Amount in Rs Million)

SN.	Particulars of Remuneration	Name of MD			Total Amount
		/WTD/ Manager			
		Sumit P. Joshi (MD)	Rothin Bhattacharyya (WTD)*	Sukanto Aich (WTD)	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	35.08	0.00	14.81	49.89
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	3.40	0.00	3.05	6.45
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-

3	Sweat Equity	-	-	-	-
4	Commission - as % of profit - others, specify...	-	-	-	-
5	Others, please specify	-	-	-	-
	Total (A)	38.48	0.00	17.86	56.34
	Ceiling as per the Act (10%)	380.23			

B. Remuneration to other directors:

(Amount in Rs Million)

SN.	Particulars of Remuneration	P. Uma Shankar (ID)	Vibha Paul Rishi (ID)	Vinayak K. Deshpande** (ID)	Murali Sivaraman (Director)	Total Amount
1	Independent Directors					
	Fee for attending board committee meetings	0.47	0.37	0.30	-	1.15
	Commission	1.40	1.40	1.40	-	4.20
	Others, please specify	-	-	-	-	-
	Total (1)	-	-	-	-	-
2	Other Non-Executive Directors					
	Fee for attending board committee meetings	-	-	-	-	-

Commission	-	-	-	-	-
Others, please specify	-	-	-	-	-
Total (2)	-	-	-	-	-
Total (B)=(1+2)	1.87	1.77	1.70		5.35
Total Managerial Remuneration (A+B)	61.69				
Overall Ceiling as per the Act(10% as per above + 1%)	418.26				

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD:

(Amount in Rs Million)

SN	Particulars of Remuneration	Key Managerial Personnel					Total
		Sumit Padmakar Joshi (CEO)	Rothin Bhattacharyya (WTD)*	Sukanto Aich (WTD)	Dibyendu Raychaudhury (CFO)	Nitin Mittal (Company Secretary)	
1	Gross salary				9.05	6.85	15.90
		Information is disclosed in "Point A" above and forms part of the same.					
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961						
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	0.48	0.03	.51			
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-			
2	Stock Option	-	-	-			
3	Sweat Equity	-	-	-			
4	Commission	-	-	-			

	- as % of profit	-	-	-
	others, specify...	-	-	-
5	Others, please specify	-	-	-
	Total	9.53	6.88	16.41

*Mr. Bhattacharyya had resigned from the Board w.e.f. 3rd April, 2018 during the financial year 2018-19.

**Mr. P. Uma Shankar has resigned from the Board w.e.f. 26th April, 2019 during the current financial year 2019-20.

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

For and on behalf of the Board of Directors of

SIGNIFY INNOVATIONS INDIA LIMITED

SUMIT PADMAKAR JOSHI

SUKANTO AICH

Vice-Chairman, Managing Director & CEO

Whole-time Director

(DIN: 07018906)

(DIN: 02175058)

Place: Bengaluru

Date: 24th June, 2019

ANNEXURE - II

Number and dates of Meetings of the Board and Committees held during the financial year indicating the number of Meetings attended by each Director.

Board of Directors:

During the financial year 2018-19, 4 (four) meetings of the Board of Directors were held on 29th June, 2018, 25th September, 2018, 21st December, 2018 and 25th February, 2019

Name of the Directors	Attendance at the Board meetings	Attendance at last AGM
No. of Meetings which Director was entitled to attend	No. of Meetings attended	
Mr. Murali Sivaraman	4	4 Yes
Mr. Sumit Padmakar Joshi	4	4 Yes
Mr. Rothin Bhattacharyya*	NA	NA NA
Mr. Sukanto Aich	4	4 Yes
Mr. P. Uma Shankar	4	4 Yes

Ms. Vibha Rishi Paul	4	3	No
Mr. Vinayak K. Deshpande	4	3	Yes

Audit Committee:

During the financial year 2018-19, 4 (four) meetings of the Audit Committee were held on 29th June, 2018, 25th September, 2018, 21st December, 2018 and 25th February, 2019

Name of members	Nature of membership	Attendance at the Audit Committee meetings	
No. of Meetings which Director was entitled to attend	No. of Meetings attended		
Mr. P. Uma Shankar	Chairman	4	4
Mr. Murali Sivaraman	Member	4	4
Mr. Vinayak K. Deshpande	Member	4	3

Nomination and Remuneration Committee:

During the financial year 2018-19, 3 (three) meetings of the Nomination and Remuneration Committee were held on 29th June, 2018, 25th September, 2018 and 25th February, 2019

Name of members	Nature of membership	Attendance at the NRC meetings	
No. of Meetings which Director was entitled to attend	No. of Meetings attended		
Ms. Vibha Rishi Paul	Chairperson	3	2
Mr. Sumit Padmakar Joshi	Member	3	3
Mr. P. Uma Shankar	Member	3	3
Mr. Murali Sivaraman	Member	3	3
Mr. Vinayak K. Deshpande	Member	3	2

Corporate Social Responsibility Committee:

During the financial year 2018-19, 4 (four) meetings of the Corporate Social Responsibility Committee were held on 29th June, 2018, 25th September, 2018, 21st December, 2018 and 25th February, 2019.

Name of members	Nature of membership	Attendance at the CSR Committee meetings	
No. of Meetings which Director was entitled to attend	No. of Meetings attended		
Ms. Vibha Rishi Paul	Chairperson	4	3

Mr. P. Uma Shankar	Member	4	4
Mr. Sumit Padmakar Joshi	Member	4	4
Mr. Sukanto Aich	Member	3	3

Stakeholders Relationship Committee:

During the financial year 2018-19, 1 (one) meetings of the Stakeholders Relationship Committee was held on 21st December, 2018.

Name of members	Nature of membership	Attendance at the SRC meetings	
No. of Meetings which Director was entitled to attend	No. of Meetings attended		
Mr. Vinayak K. Deshpande	Chairman	1	1
Mr. Murali Sivaraman	Member	1	1
Mr. Rothin Bhattacharyya*	Member	NA	NA
Mr. Sumit Padmakar Joshi	Member	1	1

Banking and Other Operations Committee:

During the financial year 2018-19, 26 (twenty six) meetings of the Banking and Other Operations Committee were held on 12th April, 2018, 30th April, 2018, 10th May, 2018, 25th May, 2018, 18th June, 2018, 29th June, 2018, 18th July, 2018, 30th July, 2018, 16th August, 2018, 24th August, 2018, 31st August, 2018, 7th September, 2018, 27th September, 2018, 15th October, 2018, 31st October, 2018, 14th November, 2018, 30th November, 2018, 12th December, 2018, 21st December, 2018, 3rd January, 2019, 16th January, 31st January, 2019, 13th February, 2019, 27th February, 2019, 13th March, 2019 and 29th March, 2019.

Name of members	Nature of membership	Attendance at the Board meetings	
No. of Meetings which Director was entitled to attend	No. of Meetings attended		
Mr. Sumit Padmakar Joshi	Chairman	26	26
Mr. Rothin Bhattacharyya*	Member	NA	NA
Mr. Sukanto Aich	Member	26	26

*Mr. Bhattacharyya resigned from the Board w.e.f. 3rd April, 2018

ANNEXURE-III

ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2015 read with Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs:

The Board of Directors approved CSR Policy of the Company, pursuant to the provisions of Section 135 of the Companies Act, 2013 and the rules notified thereunder.

The CSR Policy of the Company is accessible on your Company's website (www.signify.com).

In terms of the mandate of the CSR Committee and being a Lighting Company, the focus of the CSR programs of the Company has been to unlock the extraordinary potential of light for brighter lives and a better world, by providing underprivileged sections of the society access to clean & renewable solar lighting and enhancing the employability of rural youth through skill development programs. The four key pillars of our CSR program are as follows:

- Ujjwal Jeevan – This is a skill development program to train youth as electricians and solar technicians to enhance their employability. The program was conducted together with our training partner in 2 formats – a 100 hours module and a 16 hours module. A total of 3,395 youth was trained under this program including our first ever women electrician batch, setting a new standard in the lighting industry.
- Har Gaon Roshan (Lighting up villages) - The objective of this program is to promote rural development by providing solar energy-based lighting facilities in rural villages to enhance the safety of women and children after sunset and extend the working day of the village, thereby also enabling economic activities after sunset. A total of 32 villages benefitted from this program including 3 remote villages in Ladakh that were electrified through Solar DC Microgrid solutions and 29 villages in Uttar Pradesh and Kerala that were illuminated with solar street lighting.
- Jagmag Pathshala (School Lighting) – The main objective of this program is to promote education by providing a better learning environment for school students in rural areas, through better illuminated classrooms powered by solar microgrids and LED lighting. This year we illuminated 37 schools, including 21 schools in remote parts of Jharkhand and one school in Alwar district of Rajasthan with solar microgrid solutions and 15 Schools in Dadri, Uttar Pradesh with LED Lighting.
- Khel Jyoti (Lighting up playgrounds) – The objective of the program is to promote rural sports by illuminating playgrounds in rural areas by providing better lighting facilities to nurture young sports talent and enable children to play after dark. We have illuminated total 6 playgrounds this year, including 5 badminton courts in Nuh District of Haryana and 1 in Rajasthan with solar powered lighting. Additionally, the company has also started a 2-year project to light up an athletic track at the Inspire Institute of Sports, Bellary Karnataka that promotes rural sporting talent. The project has started in this financial year and part payment has been made towards the first phase of the project during this financial year. The second phase of the project will be completed in the next financial year.

2. The Composition of the CSR Committee:

The Committee was setup to oversee the corporate social responsibility and other business related with CSR activities as referred by the Board, as and when deemed necessary, for the consideration and recommendation of the Committee. The Committee adopted a Corporate Social Responsibility (CSR) policy to discharge the role of Corporate Social Responsibility Committee as envisaged under Section 135 of the Companies Act, 2013 which includes formulating and recommending to the Board the activities to be undertaken by the Company as per Schedule VII to the Companies Act, 2013 and the amount of expenditure to be incurred on the same.

The Corporate Social Responsibility Committee presently comprises of the following members:

1	Ms. Vibha P. Rishi	Chairperson
2	Mr. Sukanto Aich	Member
3	Mr. Sumit Padmakar Joshi	Member

Mr. P. Uma Shankar has resigned from the directorship of the Company with effect from 26th April, 2019. Accordingly, he ceased to be member of the Committee.

Mr. Nitin Mittal, Company Secretary of the Company, acts as the Secretary to the Committee.

During the financial year under the review, the Committee met four times, the details of the same are provided in Annexure-II of the Directors' Report.

3. Average net profit of the company for last three financial years:

Financial years	Average Net Profit Before Tax as per section 198 of the Act. (Amount in Rs. Million)
2015-16, 2016-2017 & 2017-2018	2,465

4. Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above):

2% of Average Profit calculated above in item no. 3 – Rs. 49.30 Million

5. Details of CSR spent during the financial year.

(a) Total amount to be spent for the financial year - Rs 49.30 Million

(b) Amount unspent , if any- NIL

(c) Manner in which the amount spent during the financial year is detailed below:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S.No.	CSR Projects or activity identified	Sector in which the project is covered	Projects or programs (1) Local Area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (Rs. in Million)	Amount spent on the projects or programs Sub-heads: (1) Direct Expenditure on projects or programs (2) Overheads (Rs. in Million)	Cumulative expenditure upto the reporting period (Rs. in Million)	Amount spent: Direct or through implementing agency
1	Skill development training to enhance the employability of underprivileged youth	Skill Development	Ujjwal Jeevan Program PAN INDIA Total 3,395 youth trained as per NSDC Skill levels – Assistant Electrician and RPL	13.60	Direct expenditure - 13.60	13.60	100% payment was made by the Company to the implementing agency (Don Bosco Tech Society)

2	Promotion of quality education in rural schools through infrastructural upgrade using Solar based and Energy efficient lighting	Promotion of Education	Jagmag Pathshala Program	100% payment was made by the company to the following implementing agencies
	21 Schools illuminated in Gumla and Ranchi District of Jharkhand	8.56	Direct expenditure - 8.56 8.56	The Energy and Resource Institute (TERI)
	15 Schools illuminated in Greater Noida District of Uttar Pradesh	0.20	Direct expenditure - 0.20 0.2	SRF Foundation
	1 School illuminated in Alwar District of Rajasthan	1.14	Direct expenditure - 1.14 1.14	National Skills Foundation of India
3	Promotion of Sports through lighting infrastructural upgrade in playgrounds	Promotion of Sports	Khel Jyoti Program	100% payment was made by the company to the following implementing agencies
	5 badminton courts illuminated in 4 Government Schools in Nuh District, Haryana	1.90	Direct expenditure - 1.90 1.90	SRF Foundation
	Lighting up of Athletic track at Inspire Institute of Sports, Bellary District, Karnataka	6.00	Direct expenditure - 6.00 6.00	JSW Foundation
	1 School playground illuminated in Alwar District of Rajasthan	0.60	Direct expenditure - 0.60 0.60	National Skills Foundation of India

100% payment was made by the

4

Rural Development
Project of Lighting up
villages with solar street
lighting

Rural
Development
of villages

Har Gaon
Roshan Program

following
implementing
agencies

3 villages electrified and illuminated through Solar DC Microgrid in Ladakh district, Jammu & Kashmir	3.42	Direct expenditure - 3.42				National Skills Foundation of India and Global Himalayan Expedition	
15 forest fringe villages illuminated through Solar Street lighting in Bahraich District of Uttar Pradesh	6.76	Direct expenditure - 6.76				World Wide Fund for Nature India (WWF-India)	
14 flood affected villages illuminated through Solar Street lighting in Idduki district of Kerala	4.18	Direct expenditure - 4.18				Evangelical Social Action Forum (ESAF)	
5	Donation to Kerala Chief Minister's Distress Relief Fund (CMDRF)	Disaster relief and rehabilitation	Kerala Chief Minister's Distress Relief Fund (CMDRF)	1.46	Direct expenditure - 1.46	1.46	100% payment was made by the company to CMDRF
6	Administrative Expenses incurred on the above-mentioned projects		Administrative Expenses incurred on the above-mentioned projects	1.64	1.64	1.64	100% payment was made by the company
Total				49.46	49.46	49.46	-

Details of Implementing Agencies:

Signify Innovations India Limited has partnered with various non-profit organizations to leverage upon the collective expertise, to implement its CSR programs during the said financial year

- Don Bosco Tech Society - Don Bosco Tech Society is a registered society under the Indian Societies Registration Act, with credible track record in providing different types of formal, non-formal and short-term vocational training through its institutions spread across the country especially for youngsters who are socially and economically deprived, enabling them to learn a trade and re-enter the formal vocational school system to upgrade their skills. The partner has been imparting specialized skills and behavior to their students in order to generate formal employment or self-employment opportunities.
- The Energy and Resource Institute (TERI) – TERI is registered under the Societies Registration Act, incorporated in the year 1974 and is an independent, multi-dimensional organization with capabilities in research, policy, consultancy and implementation of programs in the fields of energy, environment, climate change and sustainability.
- SRF Foundation - SRF Foundation is a society registered under the Societies Registration Act, 1860 and is the corporate social responsibility arm of SRF Limited. The SRF foundation works towards achieving quality education and training that inspires children and youth from all sections of the society to achieve their individual aspirations and thus help in building a better society for tomorrow, through the knowledge, skills and values acquired by these children.

d. JSW Foundation - JSW Foundation, a Charitable Trust registered under the Indian Trust Act 1882, is the social development arm of the JSW Group, which works towards social development activities in the area of education, health, skill development, sports promotion and providing fair opportunities to all to achieve social inclusion and development to create a happy and socio-economically inclusive India.

e. World Wide Fund for Nature-India (WWF-India)- WWF-India is a not-for-profit organization registered as a Charitable Trust under Bombay Public Trust Act 1950, engaged in conservation activities. Its mission is to stop the degradation of the planet's natural environment and build a future in which humans live in harmony with nature.

f. Evangelical Social Action Forum(ESAF)- ESAF is a not-for-profit organization registered under Travancore Cochin Literal and Scientific Charitable Societies Act of 1955, engaged in transforming lives and communities of the marginalized. It is holistically engaged in a wide range of skill development, livelihoods, agriculture, education and health support projects to empower women and youth.

g. National Skills Foundation of India (NSFI)- NSFI is a not-for-profit organization focused on livelihood enhancement through skill building and incubation to impact the various factors of deprivation amongst the poor.

6. In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report: Not Applicable

7. We hereby declare that implementation and monitoring of the CSR policy are in compliance with the CSR objectives and policy of the Company.

For SIGNIFY INNOVATIONS INDIA LIMITED

SUMIT PADMAKAR JOSHI

VIBHA PAUL RISHI

Managing Director & CEO

Independent Director

Member- CSR Committee

Chairperson- CSR Committee

(DIN:-07018906)

(DIN: 05180796)

Place: Bengaluru

Date: 24th June, 2019

ANNEXURE - IV

Information in accordance with Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 and forming part of the Board's Report for the year ended 31st March 2019.

A. ENERGY CONSERVATION

The following measures were implemented during the Financial Year ending on 31st March, 2019:

1. Steps taken or impact on conservation of energy
 - a) Installation of 1.3MW natural gas Power generator. Unit rate benefit in electricity.
 - b) Energy efficient Vacuum Pump installation done at Engine room.
 - c) Insulation improvement of Ribbon Annealing Lehr, Reduction in Gas consumption.
 - d) Replacement of conventional lights with LED at basement.
 - e) Reduction of compressed air consumption at VTL & Glass Plant.
 - f) Stamping burner optimization done in VTL lines, reduced gas consumption.
2. Steps taken by the Company for utilizing alternate sources of energy

Since the last few years, the Company, at its Vadodara Light Factory, has been availing some of its energy through wind power which is being generated from windmill installed at Rajkot by third party, who is a wind energy vendor. The average consumption is upto 500k units from the same.

3. The Capital Investment on energy conservation on equipment's

The Company has invested Rs. 8.2 million during this year on Capex for energy saving equipment's.

B. RESEARCH & DEVELOPMENT (R & D)

Your Company continues to derive the sustainable benefits from the strong foundation and Long tradition of Research and development. During the year the Company continued to focus on the development of its products to preserve and strengthen its competitive position in various lighting related products. Your Company believes that process development and import substitution are of paramount importance and put all its efforts to establish the same. The Company's R & D laboratories have been instrumental in providing the Company with a sustainable competitive advantage through application of Science and Technology.

1. Specific areas in which R & D has been carried out

LED luminaires, solar powered LED luminaires, configurable luminaires, DC power packs for multiple application areas like street area, sports, Garden, office, retail outlets and Industry.

2. Benefits derived as a result of above efforts

Energy efficient and environment friendly lighting solution with better design and superior to competition. Significant growth in LED market with enhanced affordability (lower cost) and reliability (enhanced useful life) imparted to the new products.

3. Future plan of action

Continue to engage in design & development of new generation Energy efficient and environment friendly lighting solution.

4. Expenditure incurred on R&D

The Company has obtained approval of its in-house research and development facility ('R&D facility') located at Sector 57, Noida, UP from Ministry of Science and Technology, Department of Scientific and Industrial Research ('DSIR'). The objective of in-house scientific research undertaken by the Company is to improve people's life through meaningful innovations. During the financial year 2018-19 and 2017-18, the Company has incurred following expenditure on in-house research and development in the said R&D facility:

(INR in Million)

Particulars	2018-19	2017-18
A Capital Expenditure	9	37
B Net Revenue Expenditure	321	359
TOTAL	330	396

C. TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION

i) Efforts made towards technology absorption, adoption and innovation

Imbibing a strong capability in connected lighting/system & services, adding features related to customer interface and connectivity.

ii) Benefits derived as a result of above efforts

2.

Improvement in product quality, cost reduction, product development and import substitution.

D. FOREIGN EXCHANGE EARNINGS & OUTGO

During the year total inflow in foreign exchange was Rs. 2,557 Million and total outflows in foreign exchange was Rs. 6,315 Million

For and on behalf of the Board of Directors of

SIGNIFY INNOVATIONS INDIA LIMITED

SUMIT PADMAKAR JOSHI

SUKANTO AICH

Vice-Chairman, Managing Director & CEO

Whole-time Director

(DIN: 07018906)

(DIN: 02175058)

Place: Bengaluru

Date: 24th June, 2019

ANNEXURE - V

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis:

There were no contracts or arrangements or transactions entered into during the year ended 31st March, 2019, which were not on an arm's length basis.

2. Details of material contracts or arrangement or transactions at arm's length basis: *

S. NO.	Name(s) of the related party & Nature of Relationship	Nature of contracts/arrangements/transactions:	Duration of the contracts / arrangements/transactions:	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board:	Amount Paid as Advances if Any
1	Signify Netherlands B.V. Fellow Subsidiary Company	Purchase of IT Services	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable

2	Signify Netherlands B.V. Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
3	Signify Hong Kong Limited Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
4	Signify Luminares (Shanghai) Co., Ltd. Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
5	Signify North America Corporation Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
					Not Applicable since the contract was entered in the ordinary course of business	

and on

6	Signify Poland Sp. z.o.o. Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicabl
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						arm's length basis
7	Signify Luminares (Chengdu) Co., Ltd. Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
8	Signify Netherlands B.V. Fellow Subsidiary Company	Sale of products	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
9	Signify Hong Kong Limited Fellow Subsidiary Company	Sale of products	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
10	Signify Holding B.V. Holding Company	Sale of Services	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
					Not Applicable since the contract was	

entered in
the
ordinary
course of
business
and on

11	Signify Netherlands B.V. Fellow Subsidiary Company	Sale of Services	Yearly	Based on Transfer Pricing Guidelines	Not Applicabl
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					arm's length basis
12	Signify Holding B.V. Holding Company	Management Support Services	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
13	Signify Netherlands B.V. Fellow Subsidiary Company	Technical Royalty	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
14	Signify Hong Kong Limited Fellow Subsidiary Company	Technical Royalty	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
15	Signify Belgium N.V. Subsidiary Company	Fellow Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis

*Please note that material transactions with related parties of value Rs. 100 Million or more have been taken into account while preparing this form. The complete list of related party transactions forms part of Notes to the financial statements, forming part of this Annual Report.

For and on behalf of the Board of Directors of

SIGNIFY INNOVATIONS INDIA LIMITED

SUMIT PADMAKAR JOSHI

SUKANTO AICH

Vice-Chairman, Managing Director & CEO

Whole-time Director

(DIN: 07018906)

(DIN: 02175058)

Place: Bengaluru

Date: 24th June, 2019

ANNEXURE - VI

FORM MR - 3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2019

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule no.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

SIGNIFY INNOVATIONS INDIA LIMITED

(formerly known as Philips Lighting India Limited)

(U74900WB2015PLC206100)

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Signify Innovations India Limited (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company, books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2019, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent based on the management representation letter/ confirmation, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2019, according to the provisions of: -

- i. The Companies Act, 2013 ('the Act') and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (not applicable)
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment.
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (not applicable)
 - b) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (not applicable)
 - c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (not applicable)
 - d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time; (not applicable)
 - e) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; (not applicable)
 - f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (not applicable)
 - g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (not applicable)
 - h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (not applicable) and
 - i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (not applicable)
- vi. We, based upon the Management Representation, further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with the following pertinent laws, rules, regulations and guidelines as specifically applicable to the Company:-
 - . The Legal Metrology Act, 2009 and

· The Competition Act, 2002

We have also examined compliance with the applicable clauses of the following:-

(i) Secretarial Standards issued by The Institute of Company Secretaries of India;

(ii) The Listing Agreements entered into by the Company with the Stock Exchange(s) and The Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015; (not applicable)

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven (7) days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured, if any and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period the company had following events which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

I. That the name of the Company was changed from "Philips Lighting India Limited" to "Signify Innovations India Limited".

II. That the Company had passed Special Resolution on September 26, 2018 in the 3rd Annual General Meeting for approval of increase of secured and unsecured borrowing limit of the Company not exceeding the sum of Rs. 1,000 Crores (Rupees One Thousand Crore Only).

III. Approval from the Central Government u/s 196 & 197 read with Schedule V (I) (e) of the Companies Act, 2013 received on November 30, 2018 for appointment of Mr. Sumit Padmakar Joshi, being a Non-Resident of India at the time of appointment, as Managing Director of the Company for a period of 5 (five) years w.e.f. September 14, 2017 to September 13, 2022.

For PI & Associates,

Company Secretaries

Nitesh Latwal

(Partner)

ACS No.: 32109

C P No.: 16276

Date: 10th June, 2019

Place: New Delhi

This report is to be read with our letter of even date which is annexed as “Annexure A” and forms an integral part of this report.

“Annexure A”

To,

SIGNIFY INNOVATIONS INDIA LIMITED

(Formerly Known as Philips Lighting India Limited)

Our Secretarial Audit Report of even date is to be read along with this letter.

Maintenance of secretarial records is the responsibility of the management of the Company. Our Responsibility is to express an opinion on these secretarial records based on our audit. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulation and happening of events etc. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For PI & Associates,

Company Secretaries

Nitesh Latwal

Partner

ACS No.: 32109

C P No.: 16276

Date: 10th June, 2019

Place: New Delhi

ANNEXURE

PARTICULARS OF EMPLOYEES PURSUANT TO SECTION 134(3)(q) OF THE COMPANIES

ACT, 2013 READ WITH RULES 5(2) & 5(3) OF THE COMPANIES (APPOINTMENT AND

REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

I. FOR EVERY TOP TEN EMPLOYEE IN TERMS OF REMUNERATION DRAWN:

For the year ended 31.03.2019

Name	Designation /nature of Duty	Remuneration received (Rs.)	Qualification	Experience (In years)	Date of Commencement of employment in the Company	Age (in years)	Previous Employment/ Post held
Sumit Padmakar Joshi	MD & CEO	38,477,918/-	M.B.A	21	05/09/2011	45	Whirlpool Corporation
Lalit Puri	Head-Professional Business Group	29,150,081/-	M.B.A	34	15/10/1984	58	N.A.
Sameer Sodhi	Head- Home Business Group	19,633,825/-	M.S.	26	29/01/2010	49	Osram India Pvt. Ltd.
Tankeswar Baishya	Head - Supply Chain	19,080,167/-	P.G.D in IE	23	17/10/2014	49	PepsiCo India Holding Pvt Ltd
C Arun Kumar	Head- Consumer Sales	18,573,874/-	M.B.A	29	12/01/1995	47	Giblite Electricals Limited
Sukanto Aich	WTD & Head-Marketing	17,864,255/-	M.B.A	25	21/05/2014	50	Mind Bender Solutions Pvt Ltd.
Rajiv Sharma	Head – Taxation	17,053,854/-	C.A.	28	02/05/2007	56	Nortel Network India Pvt. Ltd
Rothin Bhattacharyya*	Head - Business Transformation	16,227,692/-	M.B.A	21	02/11/2015	56	C K Birla Healthcare Ltd.
Sudhir Kumar Aggarwal	Head-Outsourced Operations	11,549,658/-	M.B.A	20	28/05/2001	45	Steel Strip wheels Ltd.
Anusha Suryanarayan	Chief Human Resource Officer	11,180,705/-	M.B.A	20	01/03/2017	42	Philips India Ltd

II. FOR EVERY EMPLOYEE, WHO:

For the year ended on 31.03.2019

Name	Designation /nature of Duty	Remuneration received (Rs.)	Qualification	Experience (In years)	Date of Commencement of employment in the Company	Age (in years)	Previous Employment/ Post held
A. EMPLOYED THROUGHOUT THE YEAR AND IN RECEIPT OF REMUNERATION AGGREGATING Rs. 1,02,00,000/- OR MORE							
Sumit Padmakar Joshi	MD & CEO	38,477,918/-	M.B.A	21	05/09/2011	45	Whirlpool Corporation
Lalit Puri	Head-Professional Business Group	29,150,081/-	M.B.A	34	15/10/1984	58	N.A
Sameer Sodhi	Head- Home Business Group	19,633,825/-	M.S.	26	29/01/2010	49	Osram India Pvt. Ltd.
Tankeswar Baishya	Head - Supply Chain	19,080,167/-	P.G.D in IE	23	17/10/2014	49	PepsiCo India Holding Pvt. Ltd
C Arun Kumar	Head- Consumer Sales	18,573,874/-	M.B.A	29	12/01/1995	47	Giblite Electricals Limited
Sukanto Aich	WTD & Head-Marketing	17,864,255/-	M.B.A	25	21/05/2014	50	Mind Bender Solutions Pvt Ltd.
Rajiv Sharma	Head – Taxation	17,053,854/-	C.A.	28	02/05/2007	56	Nortel Network India Pvt. Ltd
Rothin Bhattacharyya*	Head - Business Transformation	16,227,692/-	M.B.A	21	02/11/2015	56	C K Birla Healthcare Ltd.
Sudhir Kumar Aggarwal	Head-Outsourced Operations	11,549,658/-	M.B.A	20	28/05/2001	45	Steel Strip Wheels Ltd.
Anusha Suryanarayan	Chief Human Resource Officer	11,180,705/-	M.B.A	20	01/03/2017	42	Philips India Ltd
Shankaranarayanan V	Head - Smart Homes	10,464,776/-	M.B.A	16	08/09/2011	42	CavinKare Private Limited
Rishi Chawla	Head -Public & Government Affairs	10,236,836/-	Faculty of Law	19	01/03/2016	45	Samsung

B. EMPLOYED FOR A PART OF THE YEAR AND IN RECEIPT OF REMUNERATION AGGREGATING Rs.8,50,000/- OR MORE PER MONTH

NA NA NA NA NA NA NA NA

C. EMPLOYED THROUGHOUT THE YEAR OR PART THEREOF AND IN RECEIPT OF REMUNERATION IN THE YEAR WHICH IN AGGREGATE IS IN EXCESS OF THAT DRAWN BY MANAGING DIRECTOR OR WHOLETIME DIRECTOR OR MANAGER –

Lalit Puri	Head-Professional Business Group	29,150,081/-	M.B.A	34	15/10/1984	58	N.A.
Sameer Sodhi	Head- Home Business Group	19,633,825/-	M.S.	26	29/01/2010	49	Osram India Pvt. Ltd.
Tankeswar Baishya	Head - Supply Chain	19,080,167/-	2	23	17/10/2014	49	PepsiCo India Holding Pvt. Ltd
C Arun Kumar	Head- Consumer	18,573,874/-	M.B.A	29	12/01/1995	47	Giblite Electricals Limited

D. THE EMPLOYEE HOLDING BY HIMSELF OR ALONGWITH HIS SPOUSE AND DEPENDENT CHILDREN, 2% OR MORE OF THE EQUITY SHARES IN THE COMPANY:

NA NA NA NA NA NA NA NA

Textual information (4)

Description of state of companies affair

This year your company has achieved growth of 1.8% (Previous year 5.6%). Your Company generated an EBIT of Rs. 2,810 Million (Previous year Rs.2,719 Million) and a net cash of Rs. 1,404 Million (Previous year Rs. 368 Million). The Company has not made any major fund based borrowings in this year and has managed working capital requirements from internal cash generation. Capital expenditure during the year was Rs. 198 Million (Previous Year Rs. 244 Million) and this expense was incurred towards new plant and machinery and office equipment's etc.

Textual information (5)

Disclosures relating to amount recommended to be paid as dividend

Your Directors recommend payment of Rs. 30/- (300%) per share as dividend on the fully paid equity shares for the financial year ended 31st March, 2019. This will absorb Rs. 1,726 million as dividend and Rs. 355 million as dividend distribution tax.

Textual information (6)

Details regarding energy conservation

Information on Conservation of Energy, Technology Absorption and Foreign Exchange earnings ratio and outgo, required to be given pursuant to Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014. ANNEXURE - IV Information in accordance with Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 and forming part of the Board's Report for the year ended 31st March 2019. A. ENERGY CONSERVATION The following measures were implemented during the Financial Year ending on 31st March, 2019: 1. Steps taken or impact on conservation of energy a) Installation of 1.3MW natural gas Power generator. Unit rate benefit in electricity. b) Energy efficient Vacuum Pump installation done at Engine room. c) Insulation improvement of Ribbon Annealing Lehr, Reduction in Gas consumption. d) Replacement of conventional lights with LED at basement. e) Reduction of compressed air consumption at VTL & Glass Plant. f) Stamping burner optimization done in VTL lines, reduced gas consumption. 2. Steps taken by the Company for utilizing alternate sources of energy Since the last few years, the Company, at its Vadodara Light Factory, has been availing some of its energy through wind power which is being generated from windmill installed at Rajkot by third party, who is a wind energy vendor. The average consumption is upto 500k units from the same. 3. The Capital Investment on energy conservation on equipment's The Company has invested Rs. 8.2 million during this year on Capex for energy saving equipment's. B. RESEARCH & DEVELOPMENT (R & D) Your Company continues to derive the sustainable benefits from the strong foundation and Long tradition of Research and development. During the year the Company continued to focus on the development of its products to preserve and strengthen its competitive position in various lighting related products. Your Company believes that process development and import substitution are of paramount importance and put all its efforts to establish the same. The Company's R & D laboratories have been instrumental in providing the Company with a sustainable competitive advantage through application of Science and Technology. 1. Specific areas in which R & D has been carried out LED luminaires, solar powered LED luminaires, configurable luminaires, DC power packs for multiple application areas like street area, sports, Garden, office, retail outlets and Industry. 2. Benefits derived as a result of above efforts Energy efficient and environment friendly lighting solution with better design and superior to competition. Significant growth in LED market with enhanced affordability (lower cost) and reliability (enhanced useful life) imparted to the new products. 3. Future plan of action Continue to engage in design & development of new generation Energy efficient and environment friendly lighting solution. 4. Expenditure incurred on R&D The Company has obtained approval of its in-house research and development facility ('R&D facility') located at Sector 57, Noida, UP from Ministry of Science and Technology, Department of Scientific and Industrial Research ('DSIR'). The objective of in-house scientific research undertaken by the Company is to improve people's life through meaningful innovations. During the financial year 2018-19 and 2017-18, the Company has incurred following expenditure on in-house research and development in the said R&D facility: Particulars (INR in Million) 2017-18 A Capital Expenditure 9 37 B Net Revenue Expenditure 321 359 TOTAL 330 396 C. TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION i) Efforts made towards technology absorption, adoption and innovation Imbibing a strong capability in connected lighting/system & services, adding features related to customer interface and connectivity. Benefits derived as a result of above efforts Improvement in product quality, cost reduction, product development and import substitution. D. FOREIGN EXCHANGE EARNINGS & OUTGO During the year total inflow in foreign exchange was Rs. 2,557 Million and total outflows in foreign exchange was Rs. 6,315 Million For and on behalf of the Board of Directors of SIGNIFY INNOVATIONS INDIA LIMITED SUMIT PADMAKAR JOSHI Vice-Chairman, Managing Director & CEO Whole-time Director (DIN: 07018906) (DIN: 02175058) Place: Bengaluru Date: 24th June, 2019

Textual information (7)

Steps taken or impact on conservation of energy [Text block]

ENERGY CONSERVATION

The following measures were implemented during the Financial Year ending on 31st March, 2019:

Steps taken or impact on conservation of energy

- a) Installation of 1.3MW natural gas Power generator. Unit rate benefit in electricity.
- b) Energy efficient Vacuum Pump installation done at Engine room.
- c) Insulation improvement of Ribbon Annealing Lehr, Reduction in Gas consumption.
- d) Replacement of conventional lights with LED at basement.
- e) Reduction of compressed air consumption at VTL & Glass Plant.
- f) Stamping burner optimization done in VTL lines, reduced gas consumption.

Textual information (8)

Steps taken by the company for utilising alternate sources of energy [Text block]

Steps taken by the Company for utilizing alternate sources of energy

Since the last few years, the Company, at its Vadodara Light Factory, has been availing some of its energy through wind power which is being generated from windmill installed at Rajkot by third party, who is a wind energy vendor. The average consumption is upto 500k units from the same.

The Capital Investment on energy conservation on equipment's

The Company has invested Rs. 8.2 million during this year on Capex for energy saving equipment's.

Textual information (9)

Details regarding technology absorption

TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION i) Efforts made towards technology absorption, adoption and innovation Imbibing a strong capability in connected lighting/system & services, adding features related to customer interface and connectivity. ii) Benefits derived as a result of above efforts Improvement in product quality, cost reduction, product development and import substitution.

Textual information (10)

Details regarding foreign exchange earnings and outgo

FOREIGN EXCHANGE EARNINGS & OUTGO During the year total inflow in foreign exchange was Rs. 2,557 Million and total outflows in foreign exchange was Rs. 6,315 Million

Textual information (11)

Disclosures in director's responsibility statement

DIRECTORS RESPONSIBILITY STATEMENT: As required under Section 134(5) of the Companies Act, 2013, your Directors, to the best of their knowledge confirm that:- (i) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures; (ii) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period; (iii) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; (iv) The directors have prepared the annual accounts on a going concern basis; (v) The directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively. (vi) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (12)

Details of material changes and commitment occurred during period affecting financial position of company
MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT: No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which the financial statements relate and as on the date of this report.

Textual information (13)

Particulars of loans guarantee investment under section 186 [Text Block]

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The particulars of loans given, investments made, guarantees given and securities provided, if any, covered under section 186 of the Companies Act, 2013 form part of the notes to the financial statements, which form part of the Company's Annual Report.

Textual information (14)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis:

There were no contracts or arrangements or transactions entered into during the year ended 31st March, 2019, which were not on an arm's length basis.

2. Details of material contracts or arrangement or transactions at arm's length basis: *

S. NO.	Name(s) of the related party & Nature of Relationship	Nature of contracts/arrangements/transactions:	Duration of the contracts / arrangements/transactions:	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board:	Amount Paid as Advances, if Any
1	Signify Netherlands B.V. Fellow Subsidiary Company	Purchase of IT Services	Yearly	Based on Transfer Pricing Guidelines	Not entered in the ordinary course of business and on arm's length basis	Not Applicable
2	Signify Netherlands B.V. Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not entered in the ordinary course of business and on arm's length basis	Not Applicable
					Not entered in the ordinary course of business and on arm's length basis	Not Applicable

entered in
the
ordinary
course of
business
and on

3	Signify Hong Kong Limited Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicable
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					arm's length basis	
4	Signify Luminaires (Shanghai) Co., Ltd. Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
5	Signify North America Corporation Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
6	Signify Poland Sp. z.o.o. Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
7	Signify Luminaires (Chengdu) Co., Ltd. Fellow Subsidiary Company	Purchase of Raw Material and Stock-in -trade	Yearly	Based on Transfer Pricing Guidelines	Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis	Not Applicable
					Not Applicable since the contract was	

entered in
the
ordinary
course of
business
and on

8	Signify Netherlands B.V. Fellow Subsidiary Company	Sale of products	Yearly	Based on Transfer Pricing Guidelines	Not Applicable
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						arm's length basis
						Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
9	Signify Hong Kong Limited Fellow Subsidiary Company	Sale of products	Yearly	Based on Transfer Pricing Guidelines		Not Applicable
						Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
10	Signify Holding B.V. Holding Company	Sale of Services	Yearly	Based on Transfer Pricing Guidelines		Not Applicable
						Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
11	Signify Netherlands B.V. Fellow Subsidiary Company	Sale of Services	Yearly	Based on Transfer Pricing Guidelines		Not Applicable
						Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
12	Signify Holding B.V. Holding Company	Management Support Services	Yearly	Based on Transfer Pricing Guidelines		Not Applicable
						Not Applicable since the contract was

13	Signify Netherlands B.V. Fellow Subsidiary Company	Technical Royalty		Yearly	Based on Transfer Pricing Guidelines	entered in the ordinary course of business and on arm's length basis	Not Applicable
14	Signify Hong Kong Limited Fellow Subsidiary Company	Technical Royalty		Yearly	Based on Transfer Pricing Guidelines	entered in the ordinary course of business and on arm's length basis	Not Applicable
15	Signify Belgium N.V. Subsidiary Company	Fellow Purchase of Raw Material and Stock-in -trade		Yearly	Based on Transfer Pricing Guidelines	entered in the ordinary course of business and on arm's length basis	Not Applicable

*Please note that material transactions with related parties of value Rs. 100 Million or more have been taken into account while preparing this form. The complete list of related party transactions forms part of Notes to the financial statements, forming part of this Annual Report.

For and on behalf of the Board of Directors of

SIGNIFY INNOVATIONS INDIA LIMITED

SUMIT PADMAKAR JOSHI

Vice-Chairman, Managing Director & CEO

(DIN: 07018906)

SUKANTO AICH

Whole-time Director

(DIN: 02175058)

Place: Bengaluru

Date: 24th June, 2019

Textual information (15)

Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]

In terms of the Nomination and Remuneration Committee Charter of the Company, duly approved by the Board, and pursuant to the provisions of the Companies Act, 2013, the Nomination and Remuneration Committee has prepared and approved a “Policy for Evaluation of the Performance of the Board of Directors”, which was further adopted by the Board, to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director to be carried out on an annual basis.

Accordingly, the annual performance evaluation of the Board, its Committees and each Director was carried out for the financial year 2018-19 on the basis of a structured questionnaire survey.

The Nomination and Remuneration Committee also prepared structured questionnaires to evaluate the performance of the Board as a whole, individual performance of each Director and self – assessment carried out by the Directors.

These evaluation forms with respect to the evaluation of the performance of the Directors were based on various aspects which, inter alia, included assessment of the level of participation, understanding of the role and responsibilities, understanding of the business and competitive environment, effectiveness of the contributions made during the Board meetings, understanding of the strategic issues and challenges for your Company etc. In assessing the overall performance of the Board, the parameters included the assessment of time devoted by the Board on the Company’s long term goals and strategies, Board effectiveness, quality of discussions at the meetings of the Board, time spent and quality of discussions on key subjects like risk assessment and minimization, succession planning, discharging fiduciary and governance duties and performance of specific duties.

The questionnaires for assessing the performance of the Committees of the Board included aspects like understanding of the terms of reference by the Committee members, adequacy of the composition of the Committees, effectiveness of the discussions at the Committee meetings, performance of the Committee etc.

The Chairperson of the Nomination and Remuneration Committee plays a vital role in undertaking the evaluation of the Directors. The Nomination and Remuneration Committee discussed on the evaluation mechanism, outcome and the feedback received from the Directors. The Independent Directors at their sperate meeting also discussed the performance of the Non-Independent Directors including the Chairman of the Board.

Your Board of Directors had discussed and analyzed its own performance, Board as whole, during the year, evaluated the Independent Directors pursuant provisions of Schedule IV of the Companies Act, 2013 and also reviewed the performance evaluation reports of various committees. Thereafter, the Board finally noted the overall feedback on the performance of the Directors and the Board as a whole and its Committees.

The overall outcome of this exercise to evaluate effectiveness of the Board and its Committees was positive and members of the Board expressed their satisfaction.

Textual information (16)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

ANNEXURE -I

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31st March, 2019

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

CIN	U74900WB2015PLC206100
Registration Date	22/04/2015
Name of the Company	SIGNIFY INNOVATIONS INDIA LIMITED (Formerly known as “Philips Lighting India Limited”)
Category/Sub-category of the Company	Public Company / Subsidiary of Foreign Company limited by shares
Address of the Registered office & contact details	Mangalam Business Center, Block B, 6th Floor, 22, Camac Street, Kolkata – 700016, West Bengal Tel: 033-66297000, www.signify.com
Whether listed company	No
Name, Address & contact details of the Registrar & Transfer Agent, if any.	Karvy Fintech Private Limited (Formerly Karvy Computershare Pvt. Ltd.) “Karvy Selenium” Tower-B, Plot no.31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad-500 032. Toll Free number: 18 00 3454 001 Telephone number: +91 040-67162222, Fax number:+91 040-23420814, Email: einward.ris@karvy.com

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

Sr. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Lighting	2740	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name & Address of the Company	CIN/GLN	Holding/ Subsidiary/Ass.	% Share held	Applicable section
1.	Signify Holding B.V. (Formerly Philips Lighting Holding B.V.) High Tech Campus 45, 5656 AE Eindhoven, the Netherlands	N.A.	Holding	96.13	2(46)

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

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 1st April, 2018]			No. of Shares held at the end of the year [As on 31st March, 2019]			% of Total Shares	% Change during the year
	Demat	Physical	Total	Demat	Physical	Total		
A. Promoter s								
(1) Indian								
a) Individual/ HUF	-	-	-	-	-	-	-	-
b) Central Govt	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-

f) Any other	-	-	-	-	-	-	-	-	-
Sub-total (A)(1)	-	-	-	-	-	-	-	-	-
(2) Foreign									
a) Individual/ HUF	-	-	-	-	-	-	-	-	-
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	55,290,242	55,290,242	96.13	-	55,290,242	55,290,242	96.13	0.00
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub-total (A)(2)	-	55,290,242	55,290,242	96.13	-	55,290,242	55,290,242	96.13	0.00
Total shareholding of Promoter (A)=(A)(1)+ (A)(2)	-	55,290,242	55,290,242	96.13	-	55,290,242	55,290,242	96.13	0.00

B. Public Shareholding

1. Institutions

a) Mutual Funds	-	2,293	2,293	0.00	-	2,293	2,293	0.00	0.00
b) Banks / FI	2,274	8,695	10,969	0.02	2,404	8,695	11,099	0.02	0.00
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-

f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	2,274	10,988	13,262	0.02	2,404	10,988	13,392	0.02	0.00
2. Non-Institutions									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	37,556	13,157	50,713	0.09	37,083	13,733	50,816	0.09	0.00
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	744,073	1,200,742	1,944,815	3.38	786,949	1,153,270	1,940,219	3.37	(0.01)
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	158,316	-	158,316	0.28	160,395	-	160,395	0.28	0.04
c) Others (specify)- Trust+NBFC	15,846	-	15,846	0.03	15,701	-	15,701	0.03	0.00
Foreign Nationals	21	-	21	0.00	30	-	30	0.00	0.00
NRI (REP)	6,553	11,884	18,437	0.03	6,603	10,784	17,387	0.03	0.00
NRI (NON-REP)	24,533	1,057	25,590	0.04	28,003	1057	29,060	0.05	0.01
Sub-total (B)(2):-	986,898	1,226,840	2,213,738	3.85	1,034,764	1,178,844	2,213,608	3.85	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	989,172	1,237,828	2,227,000	3.87	1037168	1,189,832	2,227,000	3.87	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-

Grand Total (A+B+C) 989,172 56,528,070 57,517,242 100 1037168 56,480,074 57,517,242 100.00 -

ii) Shareholding Of Promoters-

SN	Shareholder's Name	Shareholding at the beginning of the year [As on 1st April, 2018]		Shareholding at the end of the year [As on 31st March, 2019]		% change in shareholding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	
		% of Shares Pledged / encumbered to total shares		% of Shares Pledged / encumbered to total shares		
3	Signify Holding B.V. (Formerly Philips Lighting Holding B.V.)	55,290,242	96.13 -	55,290,242	96.13 -	-
	TOTAL	55,290,242	96.13 -	55,290,242	96.13 -	-

iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year
		No. of shares	% of total shares of the company	
1	Signify Holding B.V. (Formerly Philips Lighting Holding B.V.)			
	At the beginning of the year	55,290,242	96.13 -	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	There is no change in the shareholding pattern of the Promoter during the financial year 2018-19.		
	At the end of the year	55,290,242	96.13 -	-

iv) Shareholding Pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs):

S.N.	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the Year	
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company		
1	PAYAL BHANSHALI				
	At the beginning of the year	54,700	0.10	54,700	0.10
	Bought during the year	-	-	54,700	0.10
	Sold during the year	-	-	54,700	0.10
	At the end of the year	54,700	0.10	54,700	0.10
2	VALLABH ROOPCHAND BHANSHALI				
	At the beginning of the year	27,350	0.05	27,350	0.05
	Bought during the year	-	-	27,350	0.05
	Sold during the year	-	-	27,350	0.05
	At the end of the year	27,350	0.05	27,350	0.05
3	AJAY KUMAR				
	At the beginning of the year	18,625	0.03	18,625	0.03
	Bought during the year	3,748	0.01	22,373	0.04
	Sold during the year	-	-	22,373	0.04
	At the end of the year	22,373	0.03	22,373	0.04

4	PUNIT KUMAR				
	At the beginning of the year	16,603	0.03	16,603	0.03
	Bought during the year	197	0.00	16,800	0.03
	Sold during the year	-	-	16,800	0.03
	At the end of the year	16,800	0.03	16,800	0.03
5	NIVEDITA MALVI				
	At the beginning of the year	800	0.00	800	0.00
	Bought during the year	15,296	0.03	16,096	0.03
	Sold during the year	800	0.00	15,296	0.03
	At the end of the year	15,296	0.03	15,296	0.03
6	SURESH GUPTA				
	At the beginning of the year	13,600	0.02	13,600	0.02
	Bought during the year	-	-	13,600	0.02
	Sold during the year	-	-	13,600	0.02
	At the end of the year	13,600	0.02	13,600	0.02
7	AMISH NARENDRA SHAH				
	At the beginning of the year	10,276	0.02	10,276	0.02
	Bought during the year	-	-	10,276	0.02
	Sold during the year	-	-	10,276	0.02

	At the end of the year	10,276	0.02	10,276	0.02
8	HINA KIRTI DOSHI				
	At the beginning of the year	10,000	0.02	10,000	0.02
	Bought during the year	-	-	10,000	0.02
	Sold during the year	-	-	10,000	0.02
	At the end of the year	10,000	0.02	10,000	0.02
9	HITESH SHANTILAL MEHTA				
	At the beginning of the year	10,000	0.02	10,000	0.02
	Bought during the year	-	-	10,000	0.02
	Sold during the year	-	-	10,000	0.02
	At the end of the year	10,000	0.02	10,000	0.02
10	SUSHILA NAYYAR				
	At the beginning of the year	9,300	0.02	9,300	0.02
	Bought during the year	-	-	9,300	0.02
	Sold during the year	-	-	9,300	0.02
	At the end of the year	9,300	0.02	9,300	0.02

v) Shareholding of Directors and Key Managerial Personnel: Not Applicable

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

V. INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year#				
i) Principal Amount	97.80	-	-	97.80
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	97.80	-	-	97.80
Change in Indebtedness during the financial year				
* Addition	44.93	-	-	44.93
* Reduction	41.08	-	-	41.08
Net Change	3.86	-	-	3.86
Indebtedness at the end of the financial year				
i) Principal Amount	101.66	-	-	101.66
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	101.66	-	-	101.66

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

(Amount in Rs Million)

SN.	Particulars of Remuneration	Name of MD			Total Amount
		/WTD/ Manager			
		Sumit P. Joshi (MD)	Rothin Bhattacharyya (WTD)*	Sukanto Aich (WTD)	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	35.08	0.00	14.81	49.89
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	3.40	0.00	3.05	6.45
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission - as % of profit - others, specify...	-	-	-	-
5	Others, please specify	-	-	-	-
	Total (A)	38.48	0.00	17.86	56.34
	Ceiling as per the Act (10%)	380.23			

B. Remuneration to other directors:

(Amount in Rs Million)

SN.	Particulars of Remuneration	P. Uma Shankar	Vibha Paul Rishi	Vinayak K. Deshpande**	Murali Sivaraman	Total Amount
		(ID)	(ID)	(ID)	(Director)	

1	Independent Directors					
Fee for attending board committee meetings	0.47	0.37	0.30	-		1.15
Commission	1.40	1.40	1.40	-		4.20
Others, please specify	-	-	-	-		-
Total (1)	-	-	-	-		-
2	Other Non-Executive Directors					
Fee for attending board committee meetings	-	-	-	-		-
Commission	-	-	-	-		-
Others, please specify	-	-	-	-		-
Total (2)	-	-	-	-		-
Total (B)=(1+2)		1.87	1.77	1.70		5.35
Total Managerial Remuneration (A+B)		61.69				
Overall Ceiling as per the Act(10% as per above + 1%)		418.26				

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD:

(Amount in Rs Million)

SN	Particulars of Key Managerial Personnel Remuneration						
		Sumit Padmakar Joshi (CEO)	Rothin Bhattacharyya (WTD)*	Sukanto Aich (WTD)	Dibyendu Raychaudhury (CFO)	Nitin Mittal (Company Secretary)	Total

1	Gross salary			9.05	6.85	15.90
		Information is disclosed in "Point A" above and forms part of the same.				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961					
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	0.48	0.03		.51	
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-		-	
2	Stock Option	-			-	-
3	Sweat Equity	-			-	-
4	Commission	-			-	-
	- as % of profit	-			-	-
	others, specify...	-			-	-
5	Others, please specify	-			-	-
	Total		9.53		6.88	16.41

*Mr. Bhattacharyya had resigned from the Board w.e.f. 3rd April, 2018 during the financial year 2018-19.

**Mr. P. Uma Shankar has resigned from the Board w.e.f. 26th April, 2019 during the current financial year 2019-20.

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-

Compounding	-	-	-	-	-
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B. DIRECTORS

Penalty	-	-	-	-	-
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Punishment	-	-	-	-	-
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Compounding	-	-	-	-	-
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**C. OTHER OFFICERS IN
DEFAULT**

Penalty	-	-	-	-	-
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Punishment	-	-	-	-	-
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Compounding	-	-	-	-	-
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For and on behalf of the Board of Directors of

SIGNIFY INNOVATIONS INDIA LIMITED

SUMIT PADMAKAR JOSHI

SUKANTO AICH

Vice-Chairman, Managing Director & CEO

Whole-time Director

(DIN: 07018906)

(DIN: 02175058)

Place: Bengaluru

Date: 24th June, 2019

Textual information (17)

Details of change in promoters shareholding [Text Block]

i) Shareholding Of Promoters-

SN	Shareholder's Name	Shareholding at the beginning of the year [As on 1st April, 2018]		Shareholding at the end of the year [As on 31st March, 2019]		% change in shareholding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	
3	Signify Holding B.V. (Formerly Philips Lighting Holding B.V.)	55,290,242	96.13 -	55,290,242	96.13 -	-
	TOTAL	55,290,242	96.13 -	55,290,242	96.13 -	-

ii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year
		No. of shares	% of total shares of the company	
1	Signify Holding B.V. (Formerly Philips Lighting Holding B.V.)			
	At the beginning of the year	55,290,242	96.13 -	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	There is no change in the shareholding pattern of the Promoter during the financial year 2018-19.		
	At the end of the year	55,290,242	96.13 -	-

Textual information (18)

Details of shareholding pattern of directors and key managerial personnel [Text Block]

i) Shareholding of Directors and Key Managerial Personnel: Not Applicable

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

Textual information (19)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

DECLARATION BY INDEPENDENT DIRECTORS:

Your Company has received declarations from all the Independent Directors under Section 149(7) of the Companies Act, 2013, confirming that they meet the criteria of independence as laid down in Section 149(6) of the Companies Act, 2013 read with the Schedules and Rules issued thereunder.

Independent Directors have given declarations that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013. In the opinion of the Board, they fulfill the conditions of independence as specified in the Act and the Rules made thereunder and they are independent of the management.

Textual information (20)

Reappointment of independent directors as per section 149(10) [Text Block]

Mr. Murali Sivaraman, who was appointed as a Director at the First Annual General Meeting of the Company held on 20th December, 2016, is the Chairman and Non-Executive Director on the Board of the Company. Pursuant to the Articles of Association of the Company, Mr. Murali Sivaraman retires by rotation and being eligible, offers himself for re-appointment.

Textual information (21)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

The Nomination and Remuneration Committee was constituted by the Board of Directors at its meeting held on 27th April, 2016 as per section 178 of the Companies Act, 2013, read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014.

During the current financial year 2019-20, Mr. P. Uma Shankar resigned from the Board w.e.f. 26th April, 2019 and accordingly he ceased to be member of the Committee. Presently, the Committee comprises the following members:

1	Ms. Vibha Paul Rishi	Independent Director	Chairperson
2	Mr. Murali Sivaraman	Non-Executive & Non-Independent Director	Member
3	Mr. Sumit Padmakar Joshi	Managing Director	Member
4	Mr. Vinayak K. Deshpande	Independent Director	Member

Mr. Nitin Mittal acts as Secretary to the Committee.

The Nomination and Remuneration Committee has adopted a Nomination and Remuneration Committee Policy, duly approved by the Board. The role of the Committee is governed by its Charter and its composition is in compliance with the provisions of Section 178 of the Companies Act, 2013.

The broad objectives of the Committee as per the Policy are as under:

- To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
- Formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration of Directors, key managerial personnel and other employees.
- Formulation of criteria for evaluation of Independent Director and the Board.
- To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.
- To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.

- To provide to Key Managerial Personnel and Senior Management reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.
- To assist the Board in fulfilling responsibilities.
- To implement and monitor policies and processes regarding principles of corporate governance.

The Nomination and Remuneration Policy for appointment and removal of Director, KMP and Senior Management provides that the Committee shall identify and ascertain the ethical standards of integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and accordingly recommend to the Board his / her appointment. It further provides the criteria for appointment and remuneration including determination of qualifications, positive attributes, independence of Directors and other matters as provided under sub-section (3) of Section 178 of the Companies Act, 2013.

A Policy for remunerating Directors/ KMPs/ Senior Management Personnel was also set up, which provides the level and composition of remuneration to be paid to the Managing Director, Whole-Time Director(s), Non-Executive Director(s), KMP's, Senior Management Personnel and other employees shall be reasonable and sufficient to attract, retain and motivate directors, KMP's, Senior Management and other employees of the quality required to run the Company successfully. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.

The Nomination and Remuneration Committee has also formulated a "Policy for Evaluation of the Performance of the Board of Directors", to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director to be carried out on an annual basis.

The Nomination and Remuneration Policy of the Company is also available on your Company's website (www.signify.com).

For the details of the number and dates of meetings of the Committee held during the financial year 2018-19 indicating the number of meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

Textual information (22)

Disclosure of statement on development and implementation of risk management policy [Text Block]

Risk management forms an integral part of the business planning and review cycle. The Company's risk management initiatives are designed to overview the main risks known to your Company, which could hinder it in achieving its strategic and financial business objectives. The objectives are met by integrating management control into the daily operations, by ensuring compliance with legal requirements and by safeguarding the integrity of the Company's financial reporting and its related disclosures like businesses, objectives, revenues, income, assets, liquidity or capital resources. Your Company's risk management approach is embedded in the areas of corporate governance, Signify Business Control Framework, Signify Quality Management System and Signify's Integrity Code.

Textual information (23)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

Your Company was engaged in Corporate Social Responsibility (CSR) initiatives in various fields, during the financial year 2018-19, the details of which are set out in Annual Corporate Social Responsibility report attached as Annexure III to the Board's report.

Details of Implementing Agencies:

Signify Innovations India Limited has partnered with various non-profit organizations to leverage upon the collective expertise, to implement its CSR programs during the said financial year

a. Don Bosco Tech Society - Don Bosco Tech Society is a registered society under the Indian Societies Registration Act, with credible track record in providing different types of formal, non-formal and short-term vocational training through its institutions spread across the country especially for youngsters who are socially and economically deprived, enabling them to learn a trade and re-enter the formal vocational school system to upgrade their skills. The partner has been imparting specialized skills and behavior to their students in order to generate formal employment or self-employment opportunities.

b. The Energy and Resource Institute (TERI) – TERI is registered under the Societies Registration Act, incorporated in the year 1974 and is an independent, multi-dimensional organization with capabilities in research, policy, consultancy and implementation of programs in the fields of energy, environment, climate change and sustainability.

c. SRF Foundation - SRF Foundation is a society registered under the Societies Registration Act, 1860 and is the corporate social responsibility arm of SRF Limited. The SRF foundation works towards achieving quality education and training that inspires children and youth from all sections of the society to achieve their individual aspirations and thus help in building a better society for tomorrow, through the knowledge, skills and values acquired by these children.

d. JSW Foundation - JSW Foundation, a Charitable Trust registered under the Indian Trust Act 1882, is the social development arm of the JSW Group, which works towards social development activities in the area of education, health, skill development, sports promotion and providing fair opportunities to all to achieve social inclusion and development to create a happy and socio-economically inclusive India.

e. World Wide Fund for Nature-India (WWF-India)- WWF-India is a not-for-profit organization registered as a Charitable Trust under Bombay Public Trust Act 1950, engaged in conservation activities. Its mission is to stop the degradation of the planet's natural environment and build a future in which humans live in harmony with nature.

f. Evangelical Social Action Forum(ESAF)- ESAF is a not-for-profit organization registered under Travancore Cochin Literal and Scientific Charitable Societies Act of 1955, engaged in transforming lives and communities of the marginalized. It is holistically engaged in a wide range of skill development, livelihoods, agriculture, education and health support projects to empower women and youth.

g. National Skills Foundation of India (NSFI)- NSFI is a not-for-profit organization focused on livelihood enhancement through skill building and incubation to impact the various factors of deprivation amongst the poor.

Textual information (24)

Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [Text Block]

1. FINANCIAL PERFORMANCE:

1.1 RESULTS

INR in Millions	2018-19	2017-18
Revenue from operations (a)	35,747	35,128
Other Income (b)	180	182
Gross Income	35,927	35,310
Profit before tax (PBT) and exceptional items	3,012	3,432
PBT and exceptional items (%)	8.4%	9.8%
Exceptional Items	(53)	(606)
Profit before tax	2,959	2,826
Provision for current tax	(935)	(1,075)
Deferred tax–Release/(Charge)	(49)	157
Profit after tax (PAT)	1,975	1,908
PAT(%)	5.5%	5.4%
Transfer to General Reserve	-	-

1.2 FINANCE & ACCOUNTS:

This year your company has achieved growth of 1.8% (Previous year 5.6%). Your Company generated an EBIT of Rs. 2,810 Million (Previous year Rs.2,719 Million) and a net cash of Rs. 1,404 Million (Previous year Rs. 368 Million). The Company has not made any major fund based borrowings in this year and has managed working capital requirements from internal cash generation.

Capital expenditure during the year was Rs. 198 Million (Previous Year Rs. 244 Million) and this expense was incurred towards new plant and machinery and office equipment's etc.

BUSINESS PERFORMANCE:

The lighting industry continued its transformation towards LED lighting, owing to declining LED prices and favorable government initiatives. There has been an increase in adoption of LED lighting across homes, commercial and government projects across the country in the past year. The government has also implemented several streetlighting projects during the year, installing LED streetlights that are more energy efficient and offer a higher light output.

As a result of these changing industry dynamics, the share of LED products in our overall lighting business increased to 82% from 73% in the previous year.

However, this year, the lighting industry also witnessed an increased influx of low cost and spurious lighting products that don't follow safety regulations specified by the government. These products are a safety hazard for consumers, besides causing significant loss in tax revenues for the Government of India. This has also negatively impacted our LED bulbs business, which grew by 5.6% over last year.

Increasing urbanization in the country resulted in a higher demand for LED downlighters, enabling our LED luminaires business to record a healthy growth of 24.1% during the financial year 2018-19. We also witnessed a growing demand for smart and connected lighting solutions from urban homes, owing to increasing consumer awareness and internet penetration in bigger cities. This has propelled our home lighting business, which grew by 22.8% in the last year.

Our professional lighting solutions business witnessed a growth of 5.2% over last year, owing to reduced government spending during the year on account of the recent elections. Your company won projects to light up the historic Ghats in the holy cities of Varanasi and Ayodhya. The company's LED contribution in professional lighting solutions business now stands at 94.8% compared to 93.3% in previous financial year, reflecting the increasing preference for LED lighting.

While conventional lighting is still a large market segment in India, it is steadily declining owing to the growing penetration of LED lighting. Our conventional lamps business has witnessed an expected de-growth of 24.7%.

Textual information (25)

Disclosure of financial summary or highlights [Text Block]

1. FINANCIAL PERFORMANCE:

1.1 RESULTS

INR in Millions

	2018-19	2017-18
Revenue from operations (a)	35,747	35,128
Other Income (b)	180	182
Gross Income	35,927	35,310
Profit before tax (PBT) and exceptional items	3,012	3,432
PBT and exceptional items (%)	8.4%	9.8%
Exceptional Items	(53)	(606)
Profit before tax	2,959	2,826
Provision for current tax	(935)	(1,075)
Deferred tax–Release/(Charge)	(49)	157
Profit after tax (PAT)	1,975	1,908
PAT(%)	5.5%	5.4%
Transfer to General Reserve	-	-

1.2 FINANCE & ACCOUNTS:

This year your company has achieved growth of 1.8% (Previous year 5.6%). Your Company generated an EBIT of Rs. 2,810 Million (Previous year Rs.2,719 Million) and a net cash of Rs. 1,404 Million (Previous year Rs. 368 Million). The Company has not made any major fund based borrowings in this year and has managed working capital requirements from internal cash generation.

Capital expenditure during the year was Rs. 198 Million (Previous Year Rs. 244 Million) and this expense was incurred towards new plant and machinery and office equipment's etc.

Textual information (26)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

10. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

During the financial year under review, Mr. Rothin Bhattacharyya, Whole-time Director resigned from the Board with effect from 3rd April, 2018. Your Board of Directors also recorded its appreciation of the valuable contributions made by Mr. Bhattacharyya to the Board's deliberations and proceedings during his terms on the Board.

Mr. Murali Sivaraman, who was appointed as a Director at the First Annual General Meeting of the Company held on 20th December, 2016, is the Chairman and Non-Executive Director on the Board of the Company. Pursuant to the Articles of Association of the Company, Mr. Murali Sivaraman retires by rotation and being eligible, offers himself for re-appointment.

Mr. Sumit Padmakar Joshi was appointed, by the Board in meeting held on 14th September, 2017, as the Managing Director and Chief Executive Officer (KMP) of the Company, which was further duly approved by the Shareholders of the Company in their 3rd AGM of the Company held on 26th September, 2018. He also assumed the office of Vice-Chairman of the Company, as approved by the Board, pursuant to provisions of the Articles of Association of the Company.

Appointment of the Independent Directors, namely, Mr. Vinayak K. Deshpande, Mr. P. Uma Shankar and Ms. Vibha Paul Rishi, on the Board of the Company, was approved by the Shareholder at their First Annual General Meeting, held on 20th December, 2016. All the Independent Directors have given declarations that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013. In the opinion of the Board, they fulfill the conditions of independence as specified in the Act and the Rules made thereunder and they are independent of the management.

In current financial year 2019-20, Mr. P. Uma Shankar has tendered his resignation to the Board with effect from 26th April, 2019 due to his pre-occupation, which was duly noted by the Board. Your Directors also recorded their appreciation of the valuable contributions made by Mr. P. Uma Shankar to the Board's deliberations and proceedings during his term as Independent Director on the Board.

Mr. Dibyendu Raychaudhury was appointed as Chief Financial Officer being KMP, at the Board meeting held on 21st June, 2017, with effect from 1st August, 2017 and Mr. Nitin Mittal was appointed as Company Secretary, being KMP, at the Board meeting held on 27th April, 2016 with immediate effect.

Structure of the Board of Directors:

- Mr. Murali Sivaraman – Chairman & Director
- Mr. Sumit Padmakar Joshi – Vice-Chairman & Managing Director
- Mr. Rothin Bhattacharyya - Whole-time Director (till 3rd April, 2018)

- Mr. Sukanto Aich - Whole-time Director
- Mr. P. Uma Shankar - Independent Director (till 26th April, 2019)
- Ms. Vibha Paul Rishi - Independent Director
- Mr. Vinayak K. Deshpande - Independent Director

Structure of the Key Managerial Personnel:

- Mr. Sumit Padmakar Joshi - Chief Executive Officer
- Mr. Rothin Bhattacharyya - Whole-time Director (till 3rd April, 2018)
- Mr. Sukanto Aich - Whole-time Director
- Mr. Dibyendu Raychaudhury - Chief Financial Officer
- Mr. Nitin Mittal – Company Secretary

The Company conducted a special Board session for the Directors to keep them abreast of the latest insights into the industry and also share the future strategy from a global and a market perspective across channels and business groups. The session was very insightful and the Board reciprocated with key insights on sales, marketing and financial strategy and contemporary risks and their mitigation.

Textual information (27)

Details relating to deposits covered under chapter v of companies act [Text Block]

During the year under review, your Company has not accepted any deposit within the meaning of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (28)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

During the year under review, there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

Textual information (29)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS:

Your Company is committed to ensure that its operations are carried out within a well-defined internal control framework, good governance, robust systems and processes, a vigilant finance function and an independent Internal Audit function are the foundations of the internal control systems. Your Company has the Audit Committee in place and the Audit Committee devises robust Internal Control System and Enterprise Risk Management for the Company.

Through our internal audit processes at all levels, both the adequacy and effectiveness of internal controls across various businesses and compliance with laid-down systems and policies are being regularly monitored. A trained internal audit team is periodically validating the major IT-enabled business applications for their integration, control and quality of functionality.

Your Company has appointed KPMG as its Internal Auditors and their function, scope of service etc. were approved by the Board of Director based on recommendation made by the Audit committee.

Textual information (30)

Disclosure of contents of corporate social responsibility policy [Text Block]

ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2015 read with Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs:

The Board of Directors approved CSR Policy of the Company, pursuant to the provisions of Section 135 of the Companies Act, 2013 and the rules notified thereunder.

The CSR Policy of the Company is accessible on your Company's website (www.signify.com).

In terms of the mandate of the CSR Committee and being a Lighting Company, the focus of the CSR programs of the Company has been to unlock the extraordinary potential of light for brighter lives and a better world, by providing underprivileged sections of the society access to clean & renewable solar lighting and enhancing the employability of rural youth through skill development programs. The four key pillars of our CSR program are as follows:

- Ujjwal Jeevan – This is a skill development program to train youth as electricians and solar technicians to enhance their employability. The program was conducted together with our training partner in 2 formats – a 100 hours module and a 16 hours module. A total of 3,395 youth was trained under this program including our first ever women electrician batch, setting a new standard in the lighting industry.
- Har Gaon Roshan (Lighting up villages) - The objective of this program is to promote rural development by providing solar energy-based lighting facilities in rural villages to enhance the safety of women and children after sunset and extend the working day of the village, thereby also enabling economic activities after sunset. A total of 32 villages benefitted from this program including 3 remote villages in Ladakh that were electrified through Solar DC Microgrid solutions and 29 villages in Uttar Pradesh and Kerala that were illuminated with solar street lighting.
- Jagmag Pathshala (School Lighting) – The main objective of this program is to promote education by providing a better learning environment for school students in rural areas, through better illuminated classrooms powered by solar microgrids and LED lighting. This year we illuminated 37 schools, including 21 schools in remote parts of Jharkhand and one school in Alwar district of Rajasthan with solar microgrid solutions and 15 Schools in Dadri, Uttar Pradesh with LED Lighting.
- Khel Jyoti (Lighting up playgrounds) – The objective of the program is to promote rural sports by illuminating playgrounds in rural areas by providing better lighting facilities to nurture young sports talent and enable children to play after dark. We have illuminated total 6 playgrounds this year, including 5 badminton courts in Nuh District of Haryana and 1 in Rajasthan with solar powered lighting. Additionally, the company has also started a 2-year project to light up an athletic track at the Inspire Institute of Sports, Bellary Karnataka that promotes rural sporting talent. The project has started in this financial year and part payment has been made towards the first phase of the project during this financial year. The second phase of the project will be completed in the next financial year.

2. The Composition of the CSR Committee:

The Committee was setup to oversee the corporate social responsibility and other business related with CSR activities as referred by the Board, as and when deemed necessary, for the consideration and recommendation of the Committee. The Committee adopted a Corporate Social Responsibility (CSR) policy to discharge the role of Corporate Social Responsibility Committee as envisaged under Section 135 of the Companies Act, 2013 which includes formulating and recommending to the Board the activities to be undertaken by the Company as per Schedule VII to the Companies Act, 2013 and the amount of expenditure to be incurred on the same.

The Corporate Social Responsibility Committee presently comprises of the following members:

1	Ms. Vibha P. Rishi	Chairperson
2	Mr. Sukanto Aich	Member

3 Mr. Sumit Padmakar Joshi

Member

Mr. P. Uma Shankar has resigned from the directorship of the Company with effect from 26th April, 2019. Accordingly, he ceased to be member of the Committee.

Mr. Nitin Mittal, Company Secretary of the Company, acts as the Secretary to the Committee.

During the financial year under the review, the Committee met four times, the details of the same are provided in Annexure-II of the Directors' Report.

3. Average net profit of the company for last three financial years:

Financial years	Average Net Profit Before Tax as per section 198 of the Act.
	(Amount in Rs. Million)
2015-16, 2016-2017 & 2017-2018	2,465

4. Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above):

2% of Average Profit calculated above in item no. 3 – Rs. 49.30 Million

5. Details of CSR spent during the financial year.

(a) Total amount to be spent for the financial year - Rs 49.30 Million

(b) Amount unspent , if any- NIL

(c) Manner in which the amount spent during the financial year is detailed below:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S.No.	CSR Projects or activity identified	Sector in which the project is covered	Projects or programs (1) Local Area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (Rs. in Million)	Amount spent on the projects or programs Sub-heads: (1) Direct Expenditure on projects or programs (2) Overheads (Rs. in Million)	Cumulative expenditure upto the reporting period (Rs. in Million)	Amount spent: Direct or through implementing agency

100% payment was made by the Company to the

					agency (Don Bosco Tech Society)
2	Promotion of quality education in rural schools through infrastructural upgrade using Solar based and Energy efficient lighting	Promotion of Education	Jagmag Pathshala Program		100% payment was made by the company to the following implementing agencies
	21 Schools illuminated in Gumla and Ranchi District of Jharkhand	8.56	Direct expenditure - 8.56	8.56	The Energy and Resource Institute (TERI)
	15 Schools illuminated in Greater Noida District of Uttar Pradesh	0.20	Direct expenditure - 0.20	0.2	SRF Foundation
	1 School illuminated in Alwar District of Rajasthan	1.14	Direct expenditure - 1.14	1.14	National Skills Foundation of India
3	Promotion of Sports through lighting infrastructural upgrade in playgrounds	Promotion of Sports	Khel Jyoti Program		100% payment was made by the company to the following implementing agencies
	5 badminton courts illuminated in 4 Government Schools in Nuh District, Haryana	1.90	Direct expenditure - 1.90	1.90	SRF Foundation
	Lighting up of Athletic track at Inspire Institute of Sports, Bellary District, Karnataka	6.00	Direct expenditure - 6.00	6.00	JSW Foundation
	1 School playground illuminated in Alwar District of Rajasthan	0.60	Direct expenditure - 0.60	0.60	National Skills Foundation of India

4

	Rural Development Project of Lighting up villages with solar street lighting	Rural Development of villages	Har Gaon Roshan Program			100% payment was made by the company to the following implementing agencies	
	3 villages electrified and illuminated through Solar DC Microgrid in Ladakh district, Jammu & Kashmir	3.42	Direct expenditure - 3.42 3.42		National Skills Foundation of India and Global Himalayan Expedition		
	15 forest fringe villages illuminated through Solar Street lighting in Bahraich District of Uttar Pradesh	6.76	Direct expenditure - 6.76 6.76		World Wide Fund for Nature India (WWF-India)		
	14 flood affected villages illuminated through Solar Street lighting in Idduki district of Kerala	4.18	Direct expenditure - 4.18 4.18		Evangelical Social Action Forum (ESAF)		
5	Donation to Kerala Chief Minister's Distress Relief Fund (CMDRF)	Disaster relief and rehabilitation	Kerala Chief Minister's Distress Relief Fund (CMDRF)	1.46	Direct expenditure - 1.46	1.46	100% payment was made by the company to CMDRF
6	Administrative Expenses incurred on the		Administrative Expenses	1.64	1.64	1.64	100% payment was made by the

	above-mentioned projects	incurred on the above-mentioned projects		company	
Total		49.46	49.46	49.46	-

Details of Implementing Agencies:

Signify Innovations India Limited has partnered with various non-profit organizations to leverage upon the collective expertise, to implement its CSR programs during the said financial year

- a. Don Bosco Tech Society - Don Bosco Tech Society is a registered society under the Indian Societies Registration Act, with credible track record in providing different types of formal, non-formal and short-term vocational training through its institutions spread across the country especially for youngsters who are socially and economically deprived, enabling them to learn a trade and re-enter the formal vocational school system to upgrade their skills. The partner has been imparting specialized skills and behavior to their students in order to generate formal employment or self-employment opportunities.
 - b. The Energy and Resource Institute (TERI) – TERI is registered under the Societies Registration Act, incorporated in the year 1974 and is an independent, multi-dimensional organization with capabilities in research, policy, consultancy and implementation of programs in the fields of energy, environment, climate change and sustainability.
 - c. SRF Foundation - SRF Foundation is a society registered under the Societies Registration Act, 1860 and is the corporate social responsibility arm of SRF Limited. The SRF foundation works towards achieving quality education and training that inspires children and youth from all sections of the society to achieve their individual aspirations and thus help in building a better society for tomorrow, through the knowledge, skills and values acquired by these children.
 - d. JSW Foundation - JSW Foundation, a Charitable Trust registered under the Indian Trust Act 1882, is the social development arm of the JSW Group, which works towards social development activities in the area of education, health, skill development, sports promotion and providing fair opportunities to all to achieve social inclusion and development to create a happy and socio-economically inclusive India.
 - e. World Wide Fund for Nature-India (WWF-India)- WWF-India is a not-for-profit organization registered as a Charitable Trust under Bombay Public Trust Act 1950, engaged in conservation activities. Its mission is to stop the degradation of the planet's natural environment and build a future in which humans live in harmony with nature.
 - f. Evangelical Social Action Forum(ESAF)- ESAF is a not-for-profit organization registered under Travancore Cochin Literal and Scientific Charitable Societies Act of 1955, engaged in transforming lives and communities of the marginalized. It is holistically engaged in a wide range of skill development, livelihoods, agriculture, education and health support projects to empower women and youth.
 - g. National Skills Foundation of India (NSFI)- NSFI is a not-for-profit organization focused on livelihood enhancement through skill building and incubation to impact the various factors of deprivation amongst the poor.
6. In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report: Not Applicable
 7. We hereby declare that implementation and monitoring of the CSR policy are in compliance with the CSR objectives and policy of the Company.

Textual information (31)

**Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year
[Text Block]**

I. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

(Amount in Rs Million)

SN.	Particulars of Remuneration	Name of MD			Total Amount
		/WTD/ Manager			
		Sumit P. Joshi (MD)	Rothin Bhattacharyya (WTD)*	Sukanto Aich (WTD)	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	35.08	0.00	14.81	49.89
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	3.40	0.00	3.05	6.45
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission - as % of profit - others, specify...	-	-	-	-
5	Others, please specify	-	-	-	-
	Total (A)	38.48	0.00	17.86	56.34
	Ceiling as per the Act (10%)	380.23			

B. Remuneration to other directors:

(Amount in Rs Million)

SN.	Particulars of Remuneration	P. Uma Shankar (ID)	Vibha Paul Rishi (ID)	Vinayak K. Deshpande** (ID)	Murali Sivaraman (Director)	Total Amount
1	Independent Directors					
	Fee for attending board committee meetings	0.47	0.37	0.30	-	1.15
	Commission	1.40	1.40	1.40	-	4.20
	Others, please specify	-	-	-	-	-
	Total (1)	-	-	-	-	-
2	Other Non-Executive Directors					
	Fee for attending board committee meetings	-	-	-	-	-
	Commission	-	-	-	-	-
	Others, please specify	-	-	-	-	-
	Total (2)	-	-	-	-	-
	Total (B)=(1+2)	1.87	1.77	1.70	-	5.35
	Total Managerial Remuneration (A+B)	61.69				
	Overall Ceiling as per the Act(10% as per above + 1%)	418.26				

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD:

(Amount in Rs Million)

SN	Particulars of Remuneration	Key Managerial Personnel
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	Sumit Padmakar Joshi (CEO)	Rothin Bhattacharyya (WTD)*	Sukanto Aich (WTD)	Dibyendu Raychaudhury (CFO)	Nitin Mittal (Company Secretary)	Total
1	Gross salary			9.05	6.85	15.90
		Information is disclosed in "Point A" above and forms part of the same.				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961					
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	0.48	0.03	.51		
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-		
2	Stock Option	-	-	-		
3	Sweat Equity	-	-	-		
4	Commission	-	-	-		
	- as % of profit	-	-	-		
	others, specify...	-	-	-		
5	Others, please specify	-	-	-		
	Total	9.53	6.88	16.41		

*Mr. Bhattacharyya had resigned from the Board w.e.f. 3rd April, 2018 during the financial year 2018-19.

**Mr. P. Uma Shankar has resigned from the Board w.e.f. 26th April, 2019 during the current financial year 2019-20.

Textual information (32)

Statement that remuneration is as per remuneration policy of company

The Nomination and Remuneration Policy for appointment and removal of Director, KMP and Senior Management provides that the Committee shall identify and ascertain the ethical standards of integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and accordingly recommend to the Board his / her appointment. It further provides the criteria for appointment and remuneration including determination of qualifications, positive attributes, independence of Directors and other matters as provided under sub-section (3) of Section 178 of the Companies Act, 2013. A Policy for remunerating Directors/ KMPs/ Senior Management Personnel was also set up, which provides the level and composition of remuneration to be paid to the Managing Director, Whole-Time Director(s), Non-Executive Director(s), KMP's, Senior Management Personnel and other employees shall be reasonable and sufficient to attract, retain and motivate directors, KMP's, Senior Management and other employees of the quality required to run the Company successfully. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals. The Nomination and Remuneration Committee has also formulated a "Policy for Evaluation of the Performance of the Board of Directors", to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director to be carried out on an annual basis. The Nomination and Remuneration Policy of the Company is also available on your Company's website (www.signify.com). For the details of the number and dates of meetings of the Committee held during the financial year 2018-19 indicating the number of meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

Textual information (33)

Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [Text Block]

On 16th May 2018, we proudly celebrated the change of our Parent Company and legal entity name from Philips Lighting to Signify across all the global offices. In India, the day was celebrated across all our offices where we organized an enthralling laser show for the audience showing capabilities of lighting and revealed our new company logo with a special 3D printed lamp that arrived especially from Netherlands for this occasion and can be lit up wirelessly from anywhere in the world, showing the true power of connected lighting. Your Company name also changed from Philips Lighting India to Signify Innovations India in the financial year under the review and all legal formalities were duly complied.

We also celebrated UNESCO International Day of Light by hosting an engaging panel discussion with our CSR partners – Women on Wings, Don Bosco Tech Society and Barefoot college. The partners highlighted our initiatives and the impact we have created on the society through our CSR initiatives. It ended with us recognizing our top performers in 2017 with CEO awards.

As we transitioned to a standalone company, we had the distinct opportunity to define who we are and what makes us special and differentiates us from our competitors. Your company, therefore launched the Employer Value Proposition statement in 2017- BE MORE, highlighting what differentiates us as an organization. The objective of the Employer Value Proposition statement is to provide all employees with a common guiding principle about what it means to 'Be More' at the organization. The EVP as defined in the statement is:

- a) Be on a Mission: This Value proposition caters to the need of an individual to do meaningful things, to be execution focused and have a winning spirit
- b) Be What's Next: Covers growth and development. The need to be better than earlier. To create a new version of themselves.
- c) Be New: The desire to innovate and bring in a change. To do something that lasts
- d) Be Yourself: Increasingly, people want to work the way they live. This provides flexibility, autonomy and an embracing culture

The EVP statement underpins HR practices and processes across that of HR namely - Talent Acquisition, Learning & Talent Development, Total Rewards and Industrial & Employee relations. In 2018-19, there has been a continued focus on rolling out innovative programs and initiatives to:-

- Build Stronger emotional connect of the employees with the organization
- Ensure continued engagement of employees
- Develop higher advocacy among employees and external talent pool

We continue to bring alive and create positive energy around our EVP through following engagements:-

Mission Possible- Together We Make It Possible: Through this project, we wanted our employees to connect with the larger purpose of the organization and boost their level of commitment and belongingness to the organization. It comprised of a series of six missions, one for every month beginning in July 2018. To make the experience more tangible for employees and encourage participation, we even used an IT platform. For every accomplished mission, employees received points, secured a position on the leader board and the top participants won exciting rewards.

The positive feedback of the program led us to launch the next series of Mission Possible in May 2019 with bigger missions and better rewards for the employees.

Thanks God It's Friday- The program was launched last year with the motto to let employees take a break from work and indulge in some fun filled games and activities. This helps in spreading positive energies and make our workplace a fun environment for everyone.

Gurucool, Life Reloaded! – In August 2018, we launched Gurucool- a series of guest speaker sessions, where people from different spheres of life are invited to share their amazing life stories with our employees which help them take a break from their routine office life and know about world outside corporate sphere

All the above engagements coupled with our flexible and supportive culture and various developmental and growth opportunities that we provide to our employees resulted in your company being adjudged as 69th Great Place to Work for® in 2018 and one of the Top 50 companies with Great People Managers in 2019.

Talent Acquisition

To build high brand recall amongst critical talent segments your company actively used the social medium- the Life @ Signify India page on Facebook. Your company also actively engaged with Premiere B-Schools through Leadership Programs for New Hires – Business Leadership Program (BLP). We continued with the Back in the Game (BIG) program – an opportunity to provide a second chance to women on sabbatical to come back to the mainstream work. We also encouraged internal talent to take on diverse and bigger roles in both domestic and international markets through internal marketplace called “Opportunity Knocks”. The most effective and efficient way to hire the right talent externally has been through Employee Referrals.

As part of building talent right from the start, entry level sales trainee program was done for all channels of sales thus reinvigorating talent at the frontlines of the organization. While we scouted for talent at the frontline, we also initiated internship program for our Innovation Centre at Bangalore which acts as a breeding ground for the technical talent who are absorbed into the company through the mode of internship opportunities.

For new members in the Signify Innovations family we introduced ‘First Impressions’ program. This program enables to induct the new joiners in Lighting business environment as well as helps them transition to their new role smoothly by providing the right tools to accelerate at our organization. Subject matter experts run various sessions during the induction program followed by market visits and shadowing which enable the new joiners to start understanding the business and give their best at their professional roles.

Learning & Talent Development

Your company’s talent process focuses on identifying future leaders, creating structured development journeys and ensuring the right leaders

are available to deliver the business agenda. This was done through Organization Talent reviews focused on building strong succession health. The process was facilitated through cross functional ‘Talent Councils’ for Innovation and Operations to drive talent movements and review capability requirements, identify gaps and recommend development interventions. Sales Leadership Development Centre (SLDC) was yet another example which helped identify high potential and performing talent amongst sales specialist to grow into managerial roles in the organization in sales. This has led to increased investment by your organization in the development of top talent and identifying people in succession for people in larger roles. An initiative for this was the Sales Excellence program for professional sales employees and PACE I and PACE II programs for senior high performing employees. These programs help build their financial acumens by bringing a wider sense of the business and making them future ready for excellent career opportunities within the organization. Also, your company has been a great exporter of talent with increasing number of global movements across Human Resources, Sales & Marketing, Supply Chain, and Business Transformation.

In addition to be a product champion, your company is evolving to become a leader in the space in providing lighting solutions covering products, systems and services across different industry verticals. Therefore, to stay ahead of competition it is imperative that we continue to focus on building winning capabilities and strong leadership pipeline which is also the mainstay of learning and talent management strategy. To build capability, your company launched the ‘Fit for Future’ initiative to focus on building winning capabilities (both technical and behavioral) across key job families Professional Sales, Marketing, Supply chain, HR and Innovation & Development. The intervention maximizes learning through a robust framework comprising of learning on the job (70%), learning from others (20%) and through defined training interventions (10%). Learning@Signify – an online platform was a fresh initiative launched this year which has become one stop learning path for all employees in the organization with reading content and courses on all relevant topics. Employees are further encouraged to share relevant content on Learning@Signify to encourage peer to peer learning. Several leader-led learning initiatives like Customer Focused Selling, Right Value Proposition, Visual Merchandising and Legal & Contracting were organized to ensure that the teams are adequately equipped to perform and succeed in their roles. Open programs like learning for the month was organized with an objective to build up communication, presentation and soft skills for everyone. Furthermore, Lean Training – Basic and Advanced is being conducted regularly.

Building people manager capability continued to be a focus this year across the organization. With inputs and discussions with Senior Leaders, Focused Group discussions with people managers and team members, a 5-month structured learning journey was designed known as “Catalyst” – Developing Change Leaders program to build future leaders, capable of meeting tomorrow’s business challenges. The key elements of the intervention include face to face workshops, action learning projects and virtual development centers. The program has received outstanding learner engagement score. The organization also tied up with an external agency for mentoring and leadership development through 9 month immersion journey for top performing women employees in the organization.

Moreover, the mPower app which was till now used to enhance the sales team's product knowledge has evolved to include new features to make it easier for sales people to be abreast with the current market scenarios and their personal growth in the sales environment. The tool has also been extended to Channel Partners and their Sales teams.

Total Rewards

Sustaining a culture of recognition continued to be the focus area to engage and motivate employees. Your company continued to strengthen its flagship recognition policy ‘Light-Up’ executed through an online platform. The policy focuses on acknowledging and rewarding employees who deliver superior performance while demonstrating Philips Lighting’s values and business principles in their way of working. This Rewards and Recognition program is one of a kind in India amongst other Philips Lighting global markets. Your Company also continued the ‘Long Service Awards’ policy to recognize the loyalty and commitment shown by employees over the years. Salary review cycles & benefits awareness sessions continue as usual.

After a successful adoption of physical wellness element of Healthy Moves, we moved to providing avenues for mental wellness for employees. The focus was to provide psychological, emotional and wellbeing support to the employees. Signify Innovations India partnered with InnerHour for the same. Innerhour was founded by 2 psychiatrists and is a dedicated platform for emotional, behavioral, and psychological well-being. Employee concerns are categorized in 6 major parts being:

- Sleeping Better
- Stress Control
- Mood Management
- Anger Management
- Worry Management
- Living Happiness

Industrial and Employee Relations

We continued to strengthen HR services model by creating a simple yet strong platform for employees to access in terms of their HR needs and queries. With the new HR Service Now portal it has become easier for employees to access their data and benefits at a one stop solution and get queries resolved in a shorter time frame. New functionalities are being developed and piloted before deployment to reduce manual interventions thereby transforming the face and functionality of HR processes across the organization in India market. The journey in digitalization of the HR function continues to be on track and HR Workday aims to be the single source of all employee related data and further enhance process efficiency and cost optimization in HR.

Our Vadodara Light Factory (VLF) achieved significant productivity improvements through the assimilation of Lean Philosophy. This was brought about through the incorporation of continuous improvement behavior at shop-floor through planned interventions and the factory enjoyed healthy and cordial Industrial Relations. Our Mohali Light Factory (MLF) was closed during the financial year 2018-19 due to shortfall in market demand and necessary authorities were informed after following due legal process.

Information under Section 197 of the Companies Act, 2013, read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personal) Rules, 2014, forms part of the Board's Report.

Textual information (34)

Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Text block]

PARTICULARS OF EMPLOYEES PURSUANT TO SECTION 134(3)(q) OF THE COMPANIES

ACT, 2013 READ WITH RULES 5(2) & 5(3) OF THE COMPANIES (APPOINTMENT AND

REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

I. FOR EVERY TOP TEN EMPLOYEE IN TERMS OF REMUNERATION DRAWN:

For the year ended 31.03.2019

Name	Designation /nature of Duty	Remuneration received (Rs.)	Qualification	Experience (In years)	Date of Commencement of employment in the Company	Age (in years)	Previous Employment/ Post held
Sumit Padmakar Joshi	MD & CEO	38,477,918/-	M.B.A	21	05/09/2011	45	Whirlpool Corporation
Lalit Puri	Head-Professional Business Group	29,150,081/-	M.B.A	34	15/10/1984	58	N.A.
Sameer Sodhi	Head- Home Business Group	19,633,825/-	M.S.	26	29/01/2010	49	Osram India Pvt. Ltd.
Tankeswar Baishya	Head - Supply Chain	19,080,167/-	P.G.D in IE	23	17/10/2014	49	PepsiCo India Holding Pvt Ltd
C Arun Kumar	Head- Consumer Sales	18,573,874/-	M.B.A	29	12/01/1995	47	Giblite Electricals Limited
Sukanto Aich	WTD & Head-Marketing	17,864,255/-	M.B.A	25	21/05/2014	50	Mind Bender Solutions Pvt Ltd.
Rajiv Sharma	Head – Taxation	17,053,854/-	C.A.	28	02/05/2007	56	Nortel Network India Pvt. Ltd
Rothin Bhattacharyya*	Head - Business Transformation	16,227,692/-	M.B.A	21	02/11/2015	56	C K Birla Healthcare Ltd.
Sudhir Kumar Aggarwal	Head-Outsourced Operations	11,549,658/-	M.B.A	20	28/05/2001	45	Steel Strip wheels Ltd.

Anusha Suryanarayan	Chief Human Resource Officer	11,180,705/-	M.B.A	20	01/03/2017	42	Philips India Ltd
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II. FOR EVERY EMPLOYEE, WHO:

For the year ended on 31.03.2019

Name	Designation /nature of Duty	Remuneration received (Rs.)	Qualification	Experience (In years)	Date of Commencement of employment in the Company	Age (in years)	Previous Employment/ Post held
A. EMPLOYED THROUGHOUT THE YEAR AND IN RECEIPT OF REMUNERATION AGGREGATING Rs. 1,02,00,000/- OR MORE							
Sumit Padmakar Joshi	MD & CEO	38,477,918/-	M.B.A	21	05/09/2011	45	Whirlpool Corporation
Lalit Puri	Head-Professional Business Group	29,150,081/-	M.B.A	34	15/10/1984	58	N.A
Sameer Sodhi	Head- Home Business Group	19,633,825/-	M.S.	26	29/01/2010	49	Osram India Pvt. Ltd.
Tankeswar Baishya	Head - Supply Chain	19,080,167/-	P.G.D in IE	23	17/10/2014	49	PepsiCo India Holding Pvt. Ltd
C Arun Kumar	Head- Consumer Sales	18,573,874/-	M.B.A	29	12/01/1995	47	Giblite Electricals Limited
Sukanto Aich	WTD & Head-Marketing	17,864,255/-	M.B.A	25	21/05/2014	50	Mind Bender Solutions Pvt Ltd.
Rajiv Sharma	Head – Taxation	17,053,854/-	C.A.	28	02/05/2007	56	Nortel Network India Pvt. Ltd
Rothin Bhattacharyya*	Head - Business Transformation	16,227,692/-	M.B.A	21	02/11/2015	56	C K Birla Healthcare Ltd.
Sudhir Kumar Aggarwal	Head-Outsourced Operations	11,549,658/-	M.B.A	20	28/05/2001	45	Steel Strip Wheels Ltd.
Anusha Suryanarayan	Chief Human Resource Officer	11,180,705/-	M.B.A	20	01/03/2017	42	Philips India Ltd

Shankaranarayanan V	Head - Smart Homes	10,464,776/-	M.B.A	16	08/09/2011	42	CavinKare Private Limited
Rishi Chawla	Head -Public & Government Affairs	10,236,836/-	Faculty of Law	19	01/03/2016	45	Samsung
B. EMPLOYED FOR A PART OF THE YEAR AND IN RECEIPT OF REMUNERATION AGGREGATING Rs.8,50,000/- OR MORE PER MONTH							
NA	NA	NA	NA	NA	NA	NA	NA
C. EMPLOYED THROUGHOUT THE YEAR OR PART THEREOF AND IN RECEIPT OF REMUNERATION IN THE YEAR WHICH IN AGGREGATE IS IN EXCESS OF THAT DRAWN BY MANAGING DIRECTOR OR WHOLETIME DIRECTOR OR MANAGER –							
Lalit Puri	Head-Professional Business Group	29,150,081/-	M.B.A	34	15/10/1984	58	N.A.
Sameer Sodhi	Head- Home Business Group	19,633,825/-	M.S.	26	29/01/2010	49	Osram India Pvt. Ltd.
Tankeswar Baishya	Head - Supply Chain	19,080,167/-	P.G.D in IE	23	17/10/2014	49	PepsiCo India Holding Pvt. Ltd
C Arun Kumar	Head- Consumer	18,573,874/-	M.B.A	29	12/01/1995	47	Giblite Electricals Limited
D. THE EMPLOYEE HOLDING BY HIMSELF OR ALONGWITH HIS SPOUSE AND DEPENDENT CHILDREN, 2% OR MORE OF THE EQUITY SHARES IN THE COMPANY:							
NA	NA	NA	NA	NA	NA	NA	NA

*Mr. Rothin Bhattacharyya resigned from the position of Whole-time Director with effect from 3rd April, 2018.

[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SUMIT	SUKANTO
Middle name of director	PADMAKAR	
Last name of director	JOSHI	AICH
Designation of director	Vice-Chairman, Managing Director and CEO	Whole Time Director
Director identification number of director	07018906	02175058
Date of signing of financial statements by director	24/06/2019	24/06/2019

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

	01/04/2018 to 31/03/2019
Name of company secretary	N i t i n Mittal
Permanent account number of company secretary	ACQPM4839B
Date of signing of financial statements by company secretary	24/06/2019
Name of chief financial officer	D i b y e n d u Raychaudhury
Permanent account number of chief financial officer	AEFPR7095P
Date of signing of financial statements by chief financial officer	24/06/2019

[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (35) [See below]	
Disclosure relating to quantitative details of fixed assets	Textual information (36) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (37) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (38) [See below]	
Disclosure in auditors report relating to inventories	Textual information (39) [See below]	
Disclosure in auditors report relating to loans		Textual information (40) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (41) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (42) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (43) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (44) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (45) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (46) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowings to a financial institution or bank.	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (47) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (48) [See below]	
Disclosure in auditors report relating to managerial remuneration	Textual information (49) [See below]	
Disclosure in auditors report relating to Nidhi Company		In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company and hence not commented upon.
Disclosure in auditors report relating to transactions with related parties	Textual information (50) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (51) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (52) [See below]	

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.
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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	S.R. Batliboi & Co. LLP
Name of auditor signing report	CHUGH AMIT
Firms registration number of audit firm	301003E /E300005
Membership number of auditor	505224
Address of auditors	2nd & 3rd floor, Golf View Corporate Tower B, Sector 42, Sector Road, Gurugram HR- 122002
Permanent account number of auditor or auditor's firm	ACHFS9180N
SRN of form ADT-1	G31726391
Date of signing audit report by auditors	24/06/2019
Date of signing of balance sheet by auditors	24/06/2019

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 (53) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	N o t applicable

Textual information (35)**Disclosure in auditors report relating to fixed assets**

(a) The Company's has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. (b) All fixed assets have not been physically verified by the management during the year but there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification. (c) According to the information and explanations given by the management and on the basis of opinion received from expert, Pursuant to the scheme of arrangement for Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited ("Demerged Company") and Signify Innovation India Limited (Formerly Philips Lighting India Limited) ("Resulting Company"), the ownership of all the immovable properties pertaining to Lighting business of the Demerged Company which included the Land and Building at Vadodra having net block of Rs. 277.76 million (Gross block of Rs. 597.51 million) have been transferred to and vested in the name of resulting Company. However, conveyance of said immovable property in the name of Signify Innovation India Limited (Formerly Philips Lighting India Limited) is pending.

Textual information (36)

Disclosure relating to quantitative details of fixed assets

The Company's has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. According to the information and explanations given by the management and on the basis of opinion received from expert, Pursuant to the scheme of arrangement for Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited ("Demerged Company") and Signify Innovation India Limited (Formerly Philips Lighting India Limited) ("Resulting Company"), the ownership of all the immovable properties pertaining to Lighting business of the Demerged Company which included the Land and Building at Vadodra having net block of Rs. 277.76 million (Gross block of Rs. 597.51 million) have been transferred to and vested in the name of resulting Company. However, conveyance of said immovable property in the name of Signify Innovation India Limited (Formerly Philips Lighting India Limited) is pending.

Textual information (37)

Disclosure relating to physical verification and material discrepancies of fixed assets

All fixed assets have not been physically verified by the management during the year but there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

Textual information (38)

Disclosure relating to title deeds of immovable properties

According to the information and explanations given by the management and on the basis of opinion received from expert, Pursuant to the scheme of arrangement for Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited ("Demerged Company") and Signify Innovation India Limited (Formerly Philips Lighting India Limited) ("Resulting Company"), the ownership of all the immovable properties pertaining to Lighting business of the Demerged Company which included the Land and Building at Vadodra having net block of Rs. 277.76 million (Gross block of Rs. 597.51 million) have been transferred to and vested in the name of resulting Company. However, conveyance of said immovable property in the name of Signify Innovation India Limited (Formerly Philips Lighting India Limited) is pending.

Textual information (39)

Disclosure in auditors report relating to inventories

The management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification. There was no inventory lying with third parties.

Textual information (40)

Disclosure in auditors report relating to loans

According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii)(a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (41)

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

In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities given in respect of which provisions of section 185 and 186 of the Companies Act 2013 are applicable and hence not commented upon.

Textual information (42)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

Textual information (43)

Disclosure in auditors report relating to maintenance of cost records

We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013, in respect of Electric Lamp and Fluorescent Tubes, and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same.

Textual information (44)

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

(a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases. (b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, excise duty, value added tax, goods and service tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

Textual information (45)

Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

"(a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases. (b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, excise duty, value added tax, goods and service tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable. "

Textual information (46)

Disclosure relating to disputed statutory dues [Text Block]

According to the records of the Company, the dues of income tax, sales tax, service tax, duty of custom, excise duty, value added tax and cess on account of any dispute, are as follows: Name of Statue Forum where matter is pending Nature of Matter Financial year to which matter relates Amount involved in Millions The Central Excise Act, 1944 High Court Excise Related Matter 1991-1997 2.53 CESTAT Excise Related Matter 1990-1994, 1991-1997, 1996-1998, 1996-2001, 2000-2003, 2006-2012, 2009-2014, 2014-2015 75.54 Cenvat Related Matter 2005-2006, 2005-2010, 2006-2007, 2009-2010, 2010-2011. 140.58 Additional Commissioner of Central Excise Excise Related Matter 2005-2006, 2008-2010, 2015-2016 7.85 Commissioner of Central Excise Excise Related Matter 2011-2016, 2014-2015. 7.85 Cenvat Related Matter 2005-2010, 2009-2013, 2011-2014, 2016-2017. 250.2 Search & Seizure Related 2011-2016 177.1 Income Tax Act, 1961* ITAT, New Delhi Disallowance of Management support charges AY 2010-11, 2011-12, 2013-14 461.3 *Pursuant to Memorandum of Understanding (MOU) signed at the time of Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited ("Demerged Company") and Signify Innovations India Limited (Formerly Philips Lighting India Limited) ("Resulting Company"), above mentioned cases will be contested by Philips India Limited and the amount of liability relating to Lighting Business, if any, upon conclusion of cases shall be payable by Signify Innovations India Limited (Formerly Philips Lighting India Limited) to Philips India Limited on the basis of agreed upon criteria mentioned under MOU (refer Note 41(a)).

Textual information (47)

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

According to the information and explanations given by the management, the Company has not raised any money way of initial public offer / further public offer / debt instruments and term loans hence, reporting under clause (ix) is not applicable to the Company and hence not commented upon.

Textual information (48)

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

Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the Company or no fraud/material fraud on the Company by the officers and employees of the Company has been noticed or reported during the year.

Textual information (49)

Disclosure in auditors report relating to managerial remuneration

According to the information and explanations given by the management, the managerial remuneration has been paid / provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013.

Textual information (50)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations given by the management, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.

Textual information (51)

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

According to the information and explanations given to us and on an overall examination of the balance sheet, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under clause 3(xiv) are not applicable to the Company and, not commented upon.

Textual information (52)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.

Textual information (53)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Signify Innovation India Limited (Formerly Philips Lighting India Limited)

Report on the Audit of the Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of Signify Innovation India Limited (Formerly Philips Lighting India Limited) ("the Company"), which comprise the Balance sheet as at March 31, 2019, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

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

Other Information

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

Our opinion on the Ind AS 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 Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and those charged with Governance for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 Ind AS financial statements.

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

- Identify and assess the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we 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;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
- (e) On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors 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 of the Company with reference to these Ind AS financial statements and the operating effectiveness of such controls, refer to our separate Report in “Annexure 2” to this report;
- (g) In our opinion, the managerial remuneration for the year ended March 31, 2019 has been paid by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to 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 Company has disclosed the impact of pending litigations on its financial position in its Ind AS financial statements – Refer Note 41 to the Ind AS financial statements;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For S.R. Batliboi & CO. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

per Amit Chugh

Partner

Membership Number: 505224

Place of Signature: Gurugram, Haryana

Date: June 24, 2019

Annexure I referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements" of our report of even date

Re: Signify Innovation India Limited (Formerly Philips Lighting India Limited) ('the Company')

(i) (a) The Company's has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) All fixed assets have not been physically verified by the management during the year but there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given by the management and on the basis of opinion received from expert, Pursuant to the scheme of arrangement for Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited ("Demerged Company") and Signify Innovation India Limited (Formerly Philips Lighting India Limited) ("Resulting Company"), the ownership of all the immovable properties pertaining to Lighting business of the Demerged Company which included the Land and Building at Vadodra having net block of Rs. 277.76 million (Gross block of Rs. 597.51 million) have been transferred to and vested in the name of resulting Company. However, conveyance of said immovable property in the name of Signify Innovation India Limited (Formerly Philips Lighting India Limited) is pending.

(ii) The management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification. There was no inventory lying with third parties.

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii)(a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

(iv) In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities given in respect of which provisions of section 185 and 186 of the Companies Act 2013 are applicable and hence not commented upon.

(v) The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

(vi) We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013, in respect of Electric Lamp and Fluorescent Tubes, and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same.

(vii) (a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases.

(vii) (b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, excise duty, value added tax, goods and service tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

(vii) (c) According to the records of the Company, the dues of income tax, sales tax, service tax, duty of custom, excise duty, value added tax and cess on account of any dispute, are as follows:

Name of Statue	Forum where matter is pending	Nature of Matter	Financial year to which matter relates	Amount involved in Millions
The Central Excise Act, 1944	High Court	Excise Related Matter	1991-1997	2.53
CESTAT	Excise Related Matter	1990-1994, 1991-1997, 1996-1998, 1996-2001, 2000-2003, 2006-2012, 2009-2014, 2014-2015	75.54	
Cenvat Related Matter	2005-2006, 2005-2010, 2006-2007, 2009-2010, 2010-2011.	140.58		
Additional Commissioner of Central Excise	Excise Related Matter	2005-2006, 2008-2010, 2015-2016	7.85	
Commissioner of Central Excise	Excise Related Matter	2011-2016, 2014-2015.	7.85	
Cenvat Related Matter	2005-2010, 2009-2013, 2011-2014, 2016-2017.	250.2		
Search & Seizure Related	2011-2016	177.1		
Income Tax Act, 1961*	ITAT, New Delhi	Disallowance of Management support charges	AY 2010-11, 2011-12, 2013-14	461.3

*Pursuant to Memorandum of Understanding (MOU) signed at the time of Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited ("Demerged Company") and Signify Innovations India Limited (Formerly Philips Lighting India

Limited) (“Resulting Company”), above mentioned cases will be contested by Philips India Limited and the amount of liability relating to Lighting Business, if any, upon conclusion of cases shall be payable by Signify Innovations India Limited (Formerly Philips Lighting India Limited) to Philips India Limited on the basis of agreed upon criteria mentioned under MOU (refer Note 41(a)).

(viii) In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowings to a financial institution or bank.

(ix) According to the information and explanations given by the management, the Company has not raised any money way of initial public offer / further public offer / debt instruments and term loans hence, reporting under clause (ix) is not applicable to the Company and hence not commented upon.

(x) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the Company or no fraud/material fraud on the Company by the officers and employees of the Company has been noticed or reported during the year.

(xi) According to the information and explanations given by the management, the managerial remuneration has been paid / provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013.

(xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company and hence not commented upon.

(xiii) According to the information and explanations given by the management, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.

(xiv) According to the information and explanations given to us and on an overall examination of the balance sheet, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under clause 3(xiv) are not applicable to the Company and, not commented upon.

(xv) According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.

(xvi) According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

For S.R. Batliboi & CO. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

per Amit Chugh

Partner

Membership Number: 505224

Place of Signature: Gurugram, Haryana

Date: June 24, 2019

ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF SIGNIFY INNOVATION INDIA LIMITED (FORMERLY PHILIPS LIGHTING INDIA LIMITED)

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

We have audited the internal financial controls over financial reporting of Signify Innovation India Limited (Formerly Philips Lighting India Limited) ("the Company") as of March 31, 2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. 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 Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the 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 over financial reporting with reference to these financial statements.

Meaning of Internal Financial Controls Over Financial Reporting With Reference to these Financial Statements

A company's internal financial control over financial reporting with reference to these financial statements 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 with reference to these financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions

are recorded as necessary to permit preparation of 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 unauthorized 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 With Reference to these Financial Statements

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

Opinion

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

For S.R. Batliboi & CO. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

per Amit Chugh

Partner

Membership Number: 505224

Place of Signature: Gurugram, Haryana

Date: June 24, 2019

[700700] Disclosures - Secretarial audit report**Details of signatories of secretarial audit report [Table]**

..(1)

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

Signatories of secretarial audit report [Axis]	1
	01/04/2018 to 31/03/2019
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Secretarial auditors firm
Name of secretarial audit firm	PI & Associates
Name of secretarial auditor signing report	Nitesh Latwal
Firms registration number of secretarial audit firm	P2014UP035400
Membership number of secretarial auditor	32109
Certificate of practice number of secretarial auditor	16276
Date of signing secretarial audit report	10/06/2019

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

	01/04/2018 to 31/03/2019
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (54) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (54)

Disclosure in secretarial audit report explanatory [Text Block]

FORM MR - 3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2019

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule no.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

SIGNIFY INNOVATIONS INDIA LIMITED

(formerly known as Philips Lighting India Limited)

(U74900WB2015PLC206100)

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Signify Innovations India Limited (hereinafter called “the Company”). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company, books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2019, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent based on the management representation letter/ confirmation, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2019, according to the provisions of: -

- i. The Companies Act, 2013 (‘the Act’) and the rules made thereunder;

- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (not applicable)
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment.
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (not applicable)
 - b) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (not applicable)
 - c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (not applicable)
 - d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time; (not applicable)
 - e) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; (not applicable)
 - f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (not applicable)
 - g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (not applicable)
 - h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (not applicable) and
 - i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (not applicable)
- vi. We, based upon the Management Representation, further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with the following pertinent laws, rules, regulations and guidelines as specifically applicable to the Company:-

- The Legal Metrology Act, 2009 and
- The Competition Act, 2002

We have also examined compliance with the applicable clauses of the following:-

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India;
- (ii) The Listing Agreements entered into by the Company with the Stock Exchange(s) and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015; (not applicable) The Securities

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven (7) days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured, if any and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period the company had following events which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

- I. That the name of the Company was changed from "Philips Lighting India Limited" to "Signify Innovations India Limited".

- II. That the Company had passed Special Resolution on September 26, 2018 in the 3rd Annual General Meeting for approval of increase of secured and unsecured borrowing limit of the Company not exceeding the sum of Rs. 1,000 Crores (Rupees One Thousand Crore Only).

- III. Approval from the Central Government u/s 196 & 197 read with Schedule V (I) (e) of the Companies Act, 2013 received on November 30, 2018 for appointment of Mr. Sumit Padmakar Joshi, being a Non-Resident of India at the time of appointment, as Managing Director of the Company for a period of 5 (five) years w.e.f. September 14, 2017 to September 13, 2022.

For PI & Associates,

Company Secretaries

Nitesh Latwal

(Partner)

ACS No.: 32109

C P No.: 16276

Date: 10th June, 2019

Place: New Delhi

This report is to be read with our letter of even date which is annexed as “Annexure A” and forms an integral part of this report.

“Annexure A”

To,

SIGNIFY INNOVATIONS INDIA LIMITED

(Formerly Known as Philips Lighting India Limited)

Our Secretarial Audit Report of even date is to be read along with this letter.

Maintenance of secretarial records is the responsibility of the management of the Company. Our Responsibility is to express an opinion on these secretarial records based on our audit. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulation and happening of events etc. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For PI & Associates,

Company Secretaries

Nitesh Latwal

Partner

ACS No.: 32109

C P No.: 16276

Date: 10th June, 2019

Place: New Delhi

[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	1,082	1,175	
Capital work-in-progress	47	68	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	20	443	
Loans, non-current	0	0	
Other non-current financial assets	185	163	
Total non-current financial assets	205	606	
Deferred tax assets (net)	812	857	
Other non-current assets	220	212	
Total non-current assets	2,366	2,918	
Current assets [Abstract]			
Inventories	2,571	2,565	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	4,519	4,571	
Cash and cash equivalents	5,339	3,935	
Bank balance other than cash and cash equivalents	31	14	
Loans, current	0	0	
Other current financial assets	13	17	
Total current financial assets	9,902	8,537	
Current tax assets	148	80	
Other current assets	1,065	1,190	
Total current assets	13,686	12,372	
Non-current assets classified as held for sale	(A) 180	184	
Total assets	16,232	15,474	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(B) 575.17242	(C) 575.17242	575.17242
Other equity	(D) 4,825	4,244	
Total equity attributable to owners of parent	5,400.17	4,819.17	
Non controlling interest	0	0	
Total equity	5,400.17	4,819.17	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	48	59	
Other non-current financial liabilities	14	150	
Total non-current financial liabilities	62	209	
Provisions, non-current	369	522	
Other non-current liabilities	287	333	
Total non-current liabilities	718	1,064	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(E) 7,592.83	(F) 6,734.83	
Other current financial liabilities	377	536	
Total current financial liabilities	7,969.83	7,270.83	
Other current liabilities	1,055	1,141	
Provisions, current	1,089	859	
Current tax liabilities	0	320	
Total current liabilities	10,113.83	9,590.83	
Total liabilities	10,831.83	10,654.83	
Total equity and liabilities	16,232	15,474	

Footnotes

(A) Due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED, the management has closed down its Mohali CFL plant and is in the process of finding the buyers for land and remaining assets. Accordingly, assets pertaining to Mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months.

(B) Adjustment for equity capital: 0.17

(C) Adjustment for equity capital: 0.17

(D) Nature and purpose of other reserves/ other equity i Capital Reserve Capital reserves represents the excess of assets of the demerged undertaking over the liabilities of the demerged undertaking over the face value of shares issued by the Company. All costs, charges and expenses related to the scheme is adjusted against the capital reserve as part of the scheme. ii Remeasurement of defined benefit plans Remeasurements of defined benefit plans represents the following as per Ind AS 19, Employee Benefits: (a) actuarial gains and losses (b) the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and (c) any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset).

(E) (a) Total outstanding dues of micro enterprises and small enterprises 751 (b) Total outstanding dues of other than micro enterprises and small enterprises 6842 Adjustment for equity capital: -0.17

(F) (a) Total outstanding dues of micro enterprises and small enterprises 132 (b) Total outstanding dues of other than micro enterprises and small enterprises 6603 Adjustment for equity capital: -0.17

[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 1 [Member]	
	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] 34.34	[INR/shares] 33.18
Total basic earnings (loss) per share	[INR/shares] 34.34	[INR/shares] 33.18
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 34.34	[INR/shares] 33.18
Total diluted earnings (loss) per share	[INR/shares] 34.34	[INR/shares] 33.18

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	35,747	35,128
Other income	180	182
Total income	35,927	35,310
Expenses [Abstract]		
Cost of materials consumed	(A) 1,705	(B) 1,976
Purchases of stock-in-trade	20,193	19,459
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-91	-704
Employee benefit expense	3,392	3,685
Finance costs	23	54
Depreciation, depletion and amortisation expense	278	381
Other expenses	7,415	7,027
Total expenses	32,915	31,878
Profit before exceptional items and tax	3,012	3,432
Exceptional items before tax	-53	-606
Total profit before tax	2,959	2,826
Tax expense [Abstract]		
Current tax	935	1,075
Deferred tax	49	-157
Total tax expense	984	918
Total profit (loss) for period from continuing operations	1,975	1,908
Total profit (loss) for period	1,975	1,908
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
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	-11	(C) 32
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	4	-11
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-7	21
Total other comprehensive income	-7	21
Total comprehensive income	1,968	1,929
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-7	21
Total comprehensive income	1,968	1,929
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

Footnotes

(A) Cost of materials consumed (inclusive of excise duty on Sales) Inventory of raw materials: Rs. 421 Add: Purchases: Rs. 1658 Less: Closing stock: Rs. 374

(B) Cost of materials consumed (inclusive of excise duty on Sales) Inventory of raw materials: Rs. 448 Add: Purchases: Rs. 1949 Less: Closing stock: Rs. 421

(C) Remeasurement (gain)/loss of defined benefit plans :31; Adjustment:1

[210000a] Statement of profit and loss**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		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
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	Remeasurement gain/(loss) of defined benefit plans	Remeasurement gain/(loss) of defined benefit plans	Income tax relating to remeasurement of defined benefit plans	Income tax relating to remeasurement of defined benefit plans
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	11	31	-4	-11

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	Income Tax Relating to remeasurement of defined benefit plans	Income Tax Relating to remeasurement of defined benefit plans
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	4	-11

[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	1,975	1,908		1,975
Changes in comprehensive income components	-7	20		-7
Total comprehensive income	1,968	1,928		1,968
Other changes in equity [Abstract]				
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	1,150	1,150		1,150
Total final dividend appropriation	1,150	1,150		1,150
Total dividend appropriation	1,150	1,150		1,150
Equity dividend tax appropriation	237	234		237
Total appropriations for dividend, dividend tax and retained earnings	1,387	1,384		1,387
Total other changes in equity	-1,387	-1,384		-1,387
Total increase (decrease) in equity	581	544		581
Other equity at end of period	4,825	4,244	3,700	4,825

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	1,908		1,975	1,908
Changes in comprehensive income components	20		-7	20
Total comprehensive income	1,928		1,968	1,928
Other changes in equity [Abstract]				
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	1,150		1,150	1,150
Total final dividend appropriation	1,150		1,150	1,150
Total dividend appropriation	1,150		1,150	1,150
Equity dividend tax appropriation	234		237	234
Total appropriations for dividend, dividend tax and retained earnings	1,384		1,387	1,384
Total other changes in equity	-1,384		-1,387	-1,384
Total increase (decrease) in equity	544		581	544
Other equity at end of period	4,244	3,700	4,825	4,244

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Capital reserves [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	
Total comprehensive income			0	0	
Total increase (decrease) in equity			0	0	
Other equity at end of period	3,700	2,109	2,109		2,109

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [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	1,975	1,908		1,975
Changes in comprehensive income components	-7	20		(A) -7
Total comprehensive income	1,968	1,928		1,968
Other changes in equity [Abstract]				
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	1,150	1,150		1,150
Total final dividend appropriation	1,150	1,150		1,150
Total dividend appropriation	1,150	1,150		1,150
Equity dividend tax appropriation	237	234		(B) 237
Total appropriations for dividend, dividend tax and retained earnings	1,387	1,384		1,387
Total other changes in equity	-1,387	-1,384		-1,387
Total increase (decrease) in equity	581	544		581
Other equity at end of period	2,716	2,135	1,591	2,716

(A) Remeasurement of post employment benefit obligation, net of tax (Item of OCI): Rs. -7

(B) Dividend Distribution Tax: Rs. -237

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other retained earning [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	1,908	
Changes in comprehensive income components	(A) 20	
Total comprehensive income	1,928	
Other changes in equity [Abstract]		
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Final dividend appropriation [Abstract]		
Final equity dividend appropriation	1,150	
Total final dividend appropriation	1,150	
Total dividend appropriation	1,150	
Equity dividend tax appropriation	(B) 234	
Total appropriations for dividend, dividend tax and retained earnings	1,384	
Total other changes in equity	-1,384	
Total increase (decrease) in equity	544	
Other equity at end of period	2,135	1,591

(A) Remeasurement of post employment benefit obligation, net of tax (Item of OCI): Rs. 20

(B) Dividend Distribution Tax: Rs. -234

[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	2,959	2,826	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-6	-337	
Adjustments for decrease (increase) in trade receivables, non-current	(A) 380	(B) -1,009	
Adjustments for decrease (increase) in other current assets	(C) 117	(D) -737	
Adjustments for other financial assets, non-current	(E) -17	(F) 18	
Adjustments for increase (decrease) in trade payables, current	815	853	
Adjustments for increase (decrease) in other non-current liabilities	(G) -132	(H) 419	
Adjustments for depreciation and amortisation expense	278	381	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	(I) 91	(J) 42	
Adjustments for provisions, non-current	(K) 35	(L) 74	
Adjustments for other financial liabilities, non-current	(M) -255	(N) 193	
Adjustments for unrealised foreign exchange losses gains	-21	17	
Adjustments for interest income	172	162	
Total adjustments for reconcile profit (loss)	1,113	-248	
Net cash flows from (used in) operations	4,072	2,578	
Interest paid	-23	-54	
Income taxes paid (refund)	1,560	755	
Net cash flows from (used in) operating activities	2,535	1,877	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	28	17	
Purchase of property, plant and equipment	177	219	
Interest received	174	117	
Net cash flows from (used in) investing activities	25	-85	
Cash flows from used in financing activities [Abstract]			
Dividends paid	1,133	1,370	
Interest paid	23	54	
Net cash flows from (used in) financing activities	-1,156	-1,424	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,404	368	
Net increase (decrease) in cash and cash equivalents	1,404	368	
Cash and cash equivalents cash flow statement at end of period	5,339	3,935	3,567

Footnotes

- (A) (Increase)/ decrease in trade receivables: Rs. 380
(B) (Increase)/ decrease in trade receivables: Rs. -1009
(C) (Increase)/ decrease in other assets: Rs. 117
(D) (Increase)/ decrease in other assets: Rs.-737
(E) (Increase)/ decrease in other financial assets: Rs. -17
(F) (Increase)/ decrease in other financial assets: Rs. 18
(G) Increase in Other Liabilities: Rs. -132
(H) Increase in Other Liabilities: Rs. 419
(I) Impairment loss on trade receivable: Rs. 91
(J) Impairment loss on trade receivable: Rs. 42
(K) (Decrease) / increase in provisions: Rs. 35
(L) (Decrease) / increase in provisions: Rs. 74
(M) Increase / (decrease) in other financial liabilities: Rs. -255
(N) Increase / (decrease) in other financial liabilities: Rs. 193

[610100] Notes - List of accounting policies

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

	01/04/2018 to 31/03/2019
Disclosure of significant accounting policies [TextBlock]	Textual information (55) [See below]
Description of accounting policy for borrowing costs [TextBlock]	Textual information (56) [See below]
Description of accounting policy for cash flows [TextBlock]	Textual information (57) [See below]
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (58) [See below]
Description of accounting policy for deferred income tax [TextBlock]	Textual information (59) [See below]
Description of accounting policy for derecognition of financial instruments [TextBlock]	Textual information (60) [See below]
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (61) [See below]
Description of accounting policy for earnings per share [TextBlock]	Textual information (62) [See below]
Description of accounting policy for employee benefits [TextBlock]	Textual information (63) [See below]
Description of accounting policy for exploration and evaluation expenditures [TextBlock]	Textual information (64) [See below]
Description of accounting policy for fair value measurement [TextBlock]	Textual information (65) [See below]
Description of accounting policy for financial instruments [TextBlock]	Textual information (66) [See below]
Description of accounting policy for financial liabilities [TextBlock]	Textual information (67) [See below]
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (68) [See below]
Description of accounting policy for government grants [TextBlock]	Textual information (69) [See below]
Description of accounting policy for impairment of financial assets [TextBlock]	Textual information (70) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (71) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (72) [See below]
Description of accounting policy for leases [TextBlock]	Textual information (73) [See below]
Description of accounting policy for measuring inventories [TextBlock]	Textual information (74) [See below]
Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [TextBlock]	Textual information (75) [See below]
Description of accounting policy for offsetting of financial instruments [TextBlock]	Textual information (76) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (77) [See below]
Description of accounting policy for provisions [TextBlock]	Textual information (78) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (79) [See below]
Description of accounting policy for research and development expense [TextBlock]	Textual information (80) [See below]
Description of accounting policy for segment reporting [TextBlock]	Textual information (81) [See below]
Description of accounting policy for share-based payment transactions [TextBlock]	Textual information (82) [See below]
Description of accounting policy for taxes other than income tax [TextBlock]	Textual information (83) [See below]

Textual information (55)

Disclosure of significant accounting policies [Text Block]

1. Reporting Entity

Signify Innovations India limited (formerly Philips Lighting India Limited) (“the Company”) was incorporated as a public limited company on 22 April 2015 with its registered office at Mangalam Business Center, Block B, 6th Floor, 22, Camac Street, Kolkata – 700016, West Bengal. The Company is domiciled in India and engaged in manufacturing, trading and distribution of all kinds of lighting and allied products and lighting system solution.

The name of the Company has been changed from Philips Lighting India Limited to Signify Innovations India Limited w.e.f. December 13, 2018.

2. Significant Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in the financial statements.

(a) Basis of preparation and measurement

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

The financial statements have been prepared on a historical cost basis except the following items, which are measured on fair value basis on each reporting date:

- Financial assets and liabilities that is measured at fair value (Refer Note 38)
- Defined benefit liability/(assets): fair value of plan assets less present value of defined benefit obligation (Refer Note 37)

The financial statements are presented in Indian Rupees ('INR') in millions and all amounts are rounded to nearest million, except number of shares, face value of share, earning/ (loss) per share or wherever otherwise indicated.

These financial statements were authorised for issue by the Board of Directors on 24 June 2019.

(b) Significant accounting judgments estimates and assumptions

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgments

In the process of applying the Company's accounting policies, management has made the following judgments, which have the most significant effect on the amounts recognized in the financial statements.

Operating lease commitments — Company as lessee

The Company has taken various commercial properties on leases. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the commercial property, and that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Assessment of lease contracts

Significant judgment is required to apply lease accounting rules under Appendix C to Ind AS 17: determining whether an Arrangement contains a Lease. In assessing the applicability to arrangements entered into by the Company, management has exercised judgment to evaluate the right to use the underlying assets, substance of the transaction including legally enforced arrangements and other significant terms and conditions of the arrangement to conclude whether the arrangements meet the criteria under Appendix C to Ind AS 17.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Share-based payment payments

The cost of cash-settled transactions is measured initially at fair value at the grant date using a "Black-Scholes" option pricing model, further details of which are given in Note 39. This fair value is expensed over the period until the vesting date with recognition of a corresponding liability. The liability is remeasured to fair value at each reporting date up to, and including the settlement date, with changes in fair value recognised in employee benefits expense.

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

Gratuity benefit

The cost of defined benefit plan and the present value obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions which may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate, management considers the interest rates of long-term government bonds with extrapolated maturity corresponding to the expected duration of the defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Future salary increases are based on expected future inflation rates for the respective countries. Further details about the assumptions used, including a sensitivity analysis, are given in Note 37.

Useful life of Property, plant and equipment

For the useful life of Property, plant and equipment's refer note no 3 on Property, plant and equipment.

Fair value measurement of financial instrument

When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow (DCF) model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. Refer Note 38

Impairment of financial assets

The impairment provisions of financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

Impairment of non-Financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or CGU'S fair value less cost of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, or other fair value indicators.

(c) Classification of Assets and Liabilities as Current and Non-Current

The Company presents assets and liabilities in the Balance Sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle.
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash and cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current when:

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

All other liabilities are classified as non-current.

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

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

(d) Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment loss, if any. The cost of assets comprises of purchase price and directly attributable cost of bringing the assets to working condition for its intended use including borrowing cost and incidental expenditure during construction incurred up to the date when the assets are ready to use. Capital work in progress includes cost of assets at sites, construction expenditure and interest on the funds deployed.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as a separate item (major components) of property, plant and equipment. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in the statement of profit and loss as incurred.

Gains or losses arising from derecognition of Property, Plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Subsequent measurement

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

Depreciation

Depreciation on property, plant and equipment's (except dies and tools and leasehold improvement) is calculated on Straight Line Method using the rates arrived at based on the estimated useful lives given in Schedule II of the Companies Act.

Dies and tools are depreciated over the estimated useful lives of 5 years, on the basis of technical assessment made by the management.

Leasehold improvements are depreciated over the shorter of lease term and their useful life. Freehold land is not depreciated.

Management believes that the useful life as given above best represent the period over which the assets are likely to be used.

Depreciation methods, useful lives and residual values are reviewed in each financial year end and changes, if any, are accounted for prospectively.

(e) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency foreign exchange forward contracts and embedded derivatives in the host contract.

Financial Assets

Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement

Subsequent measurement for purposes of subsequent measurement, financial assets are classified in four categories:

- Debt instruments at amortised cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Debt instruments at amortized cost

A financial asset is measured at amortized cost only if both of the following conditions are met:

- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Company. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the statement of profit or loss. The losses arising from impairment are recognized in the statement of profit or loss. This category generally applies to trade and other receivables.

After initial measurement, such financial assets are subsequently measured at amortized cost using the Effective Interest Rate ('EIR') method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance income in the profit or loss.

In addition, the Company may elect to classify a debt instrument, which otherwise meets amortized cost or FVOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

All other Financial Instruments are classified as measured at FVTPL.

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e.

removed from the company's balance sheet) when:

- The rights to receive cash flows from the asset have expired, or
- The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset

When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the company continues to recognize the transferred asset to the extent of the company's continuing involvement. In that case, the company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the company could be required to repay.

On derecognition of a financial asset, the difference between the carrying amount of the asset (or the carrying amount allocated to the portion of the asset derecognized) and the sum of (i) the consideration received (including any new asset obtained less any new liability assumed) and (ii) any cumulative gain or loss that had been recognized in OCI is recognized in profit or loss.

Impairment of financial assets

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- a) Financial assets that are debt instruments, and are measured at amortized cost e.g., deposits, trade receivables and bank balance
- b) Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18 (referred to as 'contractual revenue receivables')

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

- Trade receivables

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. The credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk of customer has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, the Company considers:

All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

As a practical expedient, the Company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed.

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

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

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

The Company does not have any purchased or originated credit impaired (POCI) financial assets, i.e., financial assets which are credit impaired on purchase/ origination.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial Liabilities measured at amortized cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

De-recognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

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 recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

Reclassification of financial assets

The company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The company's senior management determines change in the business model as a result of external or internal changes which are significant to the company's operations. Such changes are evident to external parties. A change in the business model occurs when the company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

(f) Inventories

Raw materials (including packing material), stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials (including packing material) and stores and spares: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on First In First Out method basis.
- Finished goods and work in progress: cost includes cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs. Cost of finished goods includes excise duty. Cost is determined on First In First Out method basis.
- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on First In First Out method basis.

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

(g) Provisions

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. The

discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognized as interest expense.

· Replacement warranty: The Company periodically assesses and provides for the estimated liability on warranty given on sale of its products based on past performance of such products.

· Environmental restoration: The Company periodically assess the liability for expenses to be incurred on restoration of environmental damage caused by carrying out of production activity in company manufacturing plants.

· Extended warranty: For certain products, customer has the option to purchase an extension of warranty. Accordingly, a provision for deferral of revenue is made at the time of sale of goods and recognition of revenue. Revenue recognition in future period occurs on straight-line basis over extended warranty contract period.

(h) Contingent liability:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

(i) Revenue from contract with customer

The Company manufactures, trades and sells a range of lighting and allied products and lighting system solution. Revenue from sale of these products is recognized at a point in time when control of the product is transferred to customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods.

Revenue Recognition principal adopted by Company for its contracts with customers are given below:

Ø Sale of goods

Revenue from sale of goods is recognised at the point in time when control of the goods is transferred to the customer, generally on delivery of the goods.

The Company considers, whether there are other promises in the contract those are separate performance obligations to which a portion of

the transaction price needs to be allocated. In determining the transaction price for the sale of goods, the Company considers the effect of variable consideration, warranty obligation, significant financing components, schemes (if any): -

(i) Variable consideration

If the consideration in a contract includes a variable amount, the Company estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognized will not occur when the associated uncertainty with the variable consideration is subsequently resolved. Certain contracts with customers provide a right of return, trade discounts or volume rebates. Currently, the Company recognizes revenue from the sale of goods measured at the expected value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. If revenue cannot be reliably measured, the Company defers revenue recognition until the uncertainty is resolved. Such provisions give rise to variable consideration and are estimated at contract inception and updated thereafter.

(ii) Warranty obligations

The Company generally provides for warranties for general repairs that existed at the time of sale, as required by contract. These assurance-type warranties are accounted for under Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets. For certain products, customer has the option to purchase an extension of warranty. Accordingly, a deferral of revenue is made at the time of sale of goods and recognition of revenue. Revenue recognition in future period occurs on straight-line basis over extended warranty contract period. Therefore, accounted for as separate performance obligations to which the Company allocates a portion of the transaction price.

(iii) Significant Financing Components

In respect of short-term advances from its customers, using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be within normal operating cycle.

In respect of long-term contracts, the transaction price for such contracts is discounted, using the rate that would be reflected in a separate financing transaction between the Company and its customers at contract inception, to take into consideration the significant financing component.

(iv) Schemes

The Company operates several sales incentive programmes wherein the customers are eligible for several benefits on achievement of underlying conditions as prescribed in the scheme programme such as credit notes, tours, gifts etc. Revenue from contract with customer is presented net of scheme.

Ø Sale of services

The Company recognizes revenue from sales of services mainly software over time, because the customer simultaneously receives and consumes the benefits provided by the Company. Revenue from services related activities is recognised as and when services are rendered and on the basis of contractual terms with the parties.

Ø Contract balances

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional. A receivable represents the Company's right to an amount of consideration that is unconditional.

Trade receivables represent the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

Ø Interest income

Interest income is recognized using the EIR method. The EIR is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial instrument or a shorter period, where appropriate to the net carrying amount of the financial asset. The EIR is computed basis the expected cash flows by considering all the contractual terms of the financial instrument. The calculation includes all fees, transaction costs, and all other premiums or discounts paid or received between parties to the contract that are an integral part of the effective interest rate.

(j) Government grants and subsidies

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognized as income in equal amounts over the expected useful life of the related asset.

When the Group receives grants of non-monetary assets, the asset and the grant are recorded at fair value amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset i.e. by equal annual instalments.

(k) Employee benefits

Gratuity

The Employee's Gratuity Fund Scheme, which is defined benefit plan, is managed by employee trust maintained with Life Insurance Corporation for workers at Mohali factory. For the rest of the location employees, gratuity scheme is unfunded. The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, expected rate of return on assets, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on mortality rates from Indian Assured Lives Mortality 2006-08. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. Further details about gratuity obligations are given in note 37.

Provident fund

Retirement benefit in the form of provident fund is a defined benefit plan. In respect of employees who are members of constituted and approved trusts, the Company recognises contribution payable to such trusts as an expense including any shortfall in interest between the amount of interest realised by the investment and the interest payable to members at the rate declared by the Government of India. In respect of other employees, provident funds are deposited with the Employees Provident Fund organisation and recognised as expense. The Company recognises contribution payable to the provident fund scheme as an expenditure when an employee renders the related services.

Compensated Absences

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to statement of Profit and Loss in the period in which they occur. The Company presents the entire leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Long term incentive plan

Signify Innovations India Limited group company (Signify N.V.) introduced the Long-term Incentive Plan (LTI Plan) during the financial year ended 31 March 2018. Under the Signify LTI Plan, which is equity settled, eligible employees are granted both conditional shares and performance shares. Vesting of performance shares is conditional on the achievement of performance conditions measured over a period of three years. Also, vesting is conditional to the grantee still being employed with Signify at the vesting date. In addition to shares awarded under the LTI Plan, Signify may in individual cases, such as in the hiring process of members of senior-management, also grant restricted shares.

During the vesting period, the costs of the LTI plan is calculated and accounted by the Company as an employee benefit expense with corresponding increase in payable to the holding company in accordance with the recognition and measurement principles as prescribed in IndAs 102 Share Based Payments.

The total expense is recognised over the vesting period, which is the period over which all the specified vesting conditions are to be satisfied.

Employee stock purchase plan (ESPP)

ESPP is a company-run program in which company contributes an additional 15% on top of employee's

voluntary share purchase contribution. Employees pay in to the plan through payroll deductions, which are used to buy shares of the Group company (Signify N.V.), which is listed on the Euronext Amsterdam Stock Exchange. The Company uses the funds to purchase shares on behalf of the participating employees. The Company contribution is recognized as an expense in the month of contribution.

(l) Foreign currency transactions

The Company's financial statements are presented using the currency of the primary economic environment in which the Company operates ('the functional currency'). The financial statements are presented in INR, which is the company's functional and presentation currency, being the currency in which the Company's share capital is denominated.

Derivative

The Company enters into certain derivative contracts to hedge risks which are not designated as hedges. Such contracts are accounted for at fair value through profit or loss and are included in other income/ expense.

Transactions and balances

Foreign currency transactions are recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognized in statement of profit or loss.

(m) Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

(n) Income tax

Current income tax

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized outside statement of profit or loss is recognized outside statement of profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss

- In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except:

- When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss

- In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside statement of profit or loss is recognized outside statement of profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the Income Tax Act, 1961, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. In the year in which the Company recognizes MAT credit as an asset in accordance with the Guidance note on accounting for credit available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as deferred tax asset in the statement of financial position when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realized.

(o) Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's cash-generating units to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year.

To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

Impairment losses are recognized in the statement of profit and loss.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognized impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit or loss.

(p) Segment Reporting

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Company's other components, and for which discrete financial information is available.

Results of the operating segments are reviewed regularly by the Company's Chief Executive Officer (CEO) who has been identified as the Chief Operating Decision Maker ('CODM'), to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker ('CODM').

The Company is operating under only one segment i.e. Lighting Segment. Though the Company has various range of products, all of them have been considered into lighting segment based upon their final use by end consumer.

(q) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and short-term money market deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(r) Leases

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

For arrangements entered into prior to transition date, the Company has determined there are no arrangement contain lease on the basis of facts and circumstances existing on the date of transition.

Where the Company is lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Finance leases are capitalized at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term, unless the payment to lessor is structured to increase in line with expected general inflation and compensate for the lessor's expected inflation cost increase.

(s) Earnings Per Share

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

(t) Non-current assets held for sale

The company classifies non-current assets and (or disposal groups) as held for sale if their carrying amounts will be recovered principally through a sale rather than through continuing use. Actions required to complete the sale should indicate that it is unlikely that significant changes to the sale will be made or that the decision to sell will be withdrawn. Management must be committed to the sale expected within one year from the date of classification.

For these purposes, sale transactions include exchanges of non-current assets for other non-current assets when the exchange has commercial substance. The criteria for held for sale classification is regarded met only when the assets or disposal group is available for immediate sale in its present condition, subject only to terms that are usual and customary for sales of such assets (or disposal group), its sale is highly probable; and it will genuinely be sold, not abandoned.

(u) Exceptional item.

Items of income or expense of non-routine are presented separately when their nature and amount of such significance and is relevant to an understanding of the entity's financial performance.

2.2 Change in accounting Policies and disclosures

The Company applied Ind AS 115 for the first time. The nature and effect of the changes as a result of adoption of these new accounting standards are described below.

Several other amendments and interpretations apply for the first time in March 2019, but do not have an impact on the financial statements of the Company. The Company has not early adopted any standards or amendments that have been issued but are not yet effective.

(a) Ind AS 115 Revenue from Contracts with Customers

Ind AS 115 was issued on 28 March 2018 and supersedes Ind AS 11 Construction Contracts and Ind AS 18 Revenue and it applies, with limited exceptions, to all revenue arising from contracts with its customers. Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognized at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

Ind AS 115 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires extensive disclosures.

The Company has adopted the "modified retrospective approach" to the contracts that were not completed as of 1st April 2018. As such change in accounting policies did not have any material impact on the financial statements (statements of income, comprehensive income, balance sheets, cash flows and equity) of the Company hence no adjustment has been recorded in the financial statements in retained earnings at the beginning of the current period.

(b) Amendment to Ind AS 20 Government Grants related to non-monetary assets

The amendment clarifies that where the government grant related to asset, including non-monetary grant at fair value, shall be presented in balance sheet either by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset. Prior to the amendment, Ind AS 20 did not allow the option to present asset related grant by deducting the grant from the carrying amount of the asset. These amendments do not have any impact on the financial statements of the Company.

(c) Amendment to Ind AS 38 intangible assets acquired free of charge

The amendment clarifies that in some cases, an intangible asset may be acquired free of charge, or for nominal consideration, by way of a government grant. In accordance with Ind AS 20 Accounting for Government Grants and Disclosure of Government Assistance, an entity may choose to recognise both the intangible asset and the grant initially at fair value. If an entity chooses not to recognise the asset initially at fair value, the entity recognises the asset initially at a nominal amount plus any expenditure that is directly attributable to preparing the asset for its intended use. The amendment also clarifies that revaluation model can be applied for asset which is received as government grant and measured at nominal value. These amendments do not have any impact on the financial statements of the Company.

(d) Amendment to Appendix B to Ind AS 21 Foreign Currency Transactions and Advance Considerations

The appendix clarifies that, in determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which an entity initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, then the entity must determine the date of the transactions for each payment or receipt of advance consideration. This Interpretation does not have any impact on the financial statements of the Company.

(e) Amendments to Ind AS 21 Foreign Currency Transactions and Advance Considerations

The appendix clarifies that, in determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which an entity initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, then the entity must determine the date of the transactions for each payment or receipt of advance consideration. This Interpretation does not have any impact on the financial statements of the Company.

(f) Amendments to Ind AS 40 Transfers of Investment Property

The amendments clarify when an entity should transfer property, including property under construction or development into, or out of investment property. The amendments state that a change in use occurs when the property meets, or ceases to meet, the definition of investment property and there is evidence of the change in use. A mere change in management's intentions for the use of a property does not provide evidence of a change in use. These amendments do not have any impact on the financial statements of the Company.

(g) Amendments to Ind AS 12 Recognition of Deferred Tax Assets for Unrealised Losses

The amendments clarify that an entity needs to consider whether tax law restricts the sources of taxable profits against which it may make deductions on the reversal of that deductible temporary difference. Furthermore, the amendments provide guidance on how an entity should determine future taxable profits and explain the circumstances in which taxable profit may include the recovery of some assets for more than their carrying amount.

Entities are required to apply the amendments retrospectively. However, on initial application of the amendments, the change in the opening equity of the earliest comparative period may be recognised in opening retained earnings (or in another component of equity, as appropriate), without allocating the change between opening retained earnings and other components of equity. Entities applying this relief must disclose that fact.

Since Company's current practice is in line with the clarifications issued, there is no material effect on the financial statements.

Textual information (56)

Description of accounting policy for borrowing costs [Text Block]

Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Textual information (57)

Description of accounting policy for cash flows [Text Block]

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and short-term money market deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Textual information (58)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Textual information (59)

Description of accounting policy for deferred income tax [Text Block]

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

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

Textual information (60)

Description of accounting policy for derecognition of financial instruments [Text Block]

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e. removed from the company's balance sheet) when:

- The rights to receive cash flows from the asset have expired, or

- The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset

When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the company continues to recognize the transferred asset to the extent of the company's continuing involvement. In that case, the company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the company could be required to repay.

On derecognition of a financial asset, the difference between the carrying amount of the asset (or the carrying amount allocated to the portion of the asset derecognized) and the sum of (i) the consideration received (including any new asset obtained less any new liability assumed) and (ii) any cumulative gain or loss that had been recognized in OCI is recognized in profit or loss.

Textual information (61)

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

Cash and cash equivalents comprise cash at bank and on hand and short-term money market deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Textual information (62)

Description of accounting policy for earnings per share [Text Block]

Earnings Per Share

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

Textual information (63)

Description of accounting policy for employee benefits [Text Block]

Employee benefits

Gratuity

The Employee's Gratuity Fund Scheme, which is defined benefit plan, is managed by employee trust maintained with Life Insurance Corporation for workers at Mohali factory. For the rest of the location employees, gratuity scheme is unfunded. The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, expected rate of return on assets, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on mortality rates from Indian Assured Lives Mortality 2006-08. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. Further details about gratuity obligations are given in note 37.

Provident fund

Retirement benefit in the form of provident fund is a defined benefit plan. In respect of employees who are members of constituted and approved trusts, the Company recognises contribution payable to such trusts as an expense including any shortfall in interest between the amount of interest realised by the investment and the interest payable to members at the rate declared by the Government of India. In respect of other employees, provident funds are deposited with the Employees Provident Fund organisation and recognised as expense. The Company recognises contribution payable to the provident fund scheme as an expenditure when an employee renders the related services.

Compensated Absences

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to statement of Profit and Loss in the period in which they occur. The Company presents the entire leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Long term incentive plan

Signify Innovations India Limited group company (Signify N.V.) introduced the Long-term Incentive Plan (LTI Plan) during the financial year ended 31 March 2018. Under the Signify LTI Plan, which is equity settled, eligible employees are granted both conditional shares and performance shares. Vesting of performance shares is conditional on the achievement of performance conditions measured over a period of three years. Also, vesting is conditional to the grantee still being employed with Signify at the vesting date. In addition to shares awarded under the LTI Plan, Signify may in individual cases, such as in the hiring process of members of senior-management, also grant restricted shares.

During the vesting period, the costs of the LTI plan is calculated and accounted by the Company as an employee benefit expense with corresponding increase in payable to the holding company in accordance with the recognition and measurement principles as prescribed in IndAs 102 Share Based Payments.

The total expense is recognised over the vesting period, which is the period over which all the specified vesting conditions are to be satisfied.

Employee stock purchase plan (ESPP)

ESPP is a company-run program in which company contributes an additional 15% on top of employee's

voluntary share purchase contribution. Employees pay in to the plan through payroll deductions, which are used to buy shares of the Group company (Signify N.V.), which is listed on the Euronext Amsterdam Stock Exchange. The Company uses the funds to purchase shares on behalf of the participating employees. The Company contribution is recognized as an expense in the month of contribution.

Textual information (64)

Description of accounting policy for exploration and evaluation expenditures [Text Block]

The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the commercial property, and that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Textual information (65)

Description of accounting policy for fair value measurement [Text Block]

When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow (DCF) model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

Textual information (66)

Description of accounting policy for financial instruments [Text Block]

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency foreign exchange forward contracts and embedded derivatives in the host contract.

Financial Assets

Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement

Subsequent measurement for purposes of subsequent measurement, financial assets are classified in four categories:

- Debt instruments at amortised cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Debt instruments at amortized cost

A financial asset is measured at amortized cost only if both of the following conditions are met:

- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Company. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the statement of profit or loss. The losses arising from impairment are recognized in the statement of profit or loss. This category generally applies to trade and other receivables.

After initial measurement, such financial assets are subsequently measured at amortized cost using the Effective Interest Rate ('EIR') method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance income in the profit or loss.

In addition, the Company may elect to classify a debt instrument, which otherwise meets amortized cost or FVOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

All other Financial Instruments are classified as measured at FVTPL.

Textual information (67)

Description of accounting policy for financial liabilities [Text Block]

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial Liabilities measured at amortized cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

De-recognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

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 recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

Reclassification of financial assets

The company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The company's senior management determines change in the business model as a result of external or internal changes which are significant to the company's operations. Such changes are evident to external parties. A change in the business model occurs when the company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

Textual information (68)

Description of accounting policy for foreign currency translation [Text Block]

Foreign currency transactions

The Company's financial statements are presented using the currency of the primary economic environment in which the Company operates ('the functional currency'). The financial statements are presented in INR, which is the company's functional and presentation currency, being the currency in which the Company's share capital is denominated.

Derivative

The Company enters into certain derivative contracts to hedge risks which are not designated as hedges. Such contracts are accounted for at fair value through profit or loss and are included in other income/ expense.

Transactions and balances

Foreign currency transactions are recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognized in statement of profit or loss.

Textual information (69)

Description of accounting policy for government grants [Text Block]

(a) Government grants and subsidies

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognized as income in equal amounts over the expected useful life of the related asset.

When the Group receives grants of non-monetary assets, the asset and the grant are recorded at fair value amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset i.e. by equal annual instalments.

The amendment clarifies that where the government grant related to asset, including non-monetary grant at fair value, shall be presented in balance sheet either by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset. Prior to the amendment, Ind AS 20 did not allow the option to present asset related grant by deducting the grant from the carrying amount of the asset. These amendments do not have any impact on the financial statements of the Company.

Textual information (70)

Description of accounting policy for impairment of financial assets [Text Block]

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- a) Financial assets that are debt instruments, and are measured at amortized cost e.g., deposits, trade receivables and bank balance
- b) Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18 (referred to as 'contractual revenue receivables')

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

Trade receivables

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. The credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk of customer has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, the Company considers:

All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

As a practical expedient, the Company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed.

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

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

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

The Company does not have any purchased or originated credit impaired (POCI) financial assets, i.e., financial assets which are credit impaired on purchase/ origination.

The impairment provisions of financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

Textual information (71)

Description of accounting policy for impairment of non-financial assets [Text Block]

Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's cash-generating units to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year.

To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

Impairment losses are recognized in the statement of profit and loss.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognized impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit or loss.

Textual information (72)

Description of accounting policy for income tax [Text Block]

Income tax

Current income tax

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized outside statement of profit or loss is recognized outside statement of profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss

- In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except:

- When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss

- In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside statement of profit or loss is recognized outside statement of profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the Income Tax Act, 1961, which is likely to give

future economic benefits in the form of availability of set off against future income tax liability. In the year in which the Company recognizes MAT credit as an asset in accordance with the Guidance note on accounting for credit available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as deferred tax asset in the statement of financial position when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realized.

Textual information (73)

Description of accounting policy for leases [Text Block]

Leases

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

For arrangements entered into prior to transition date, the Company has determined there are no arrangement contain lease on the basis of facts and circumstances existing on the date of transition.

Where the Company is lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Finance leases are capitalized at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term, unless the payment to lessor is structured to increase in line with expected general inflation and compensate for the lessor's expected inflation cost increase. Operating lease commitments — Company as lessee

The Company has taken various commercial properties on leases. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the commercial property, and that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Assessment of lease contracts

Significant judgment is required to apply lease accounting rules under Appendix C to Ind AS 17: determining whether an Arrangement contains a Lease. In assessing the applicability to arrangements entered into by the Company, management has exercised judgment to evaluate the right to use the underlying assets, substance of the transaction including legally enforced arrangements and other significant

terms and conditions of the arrangement to conclude whether the arrangements meet the criteria under Appendix C to Ind AS 17.

Textual information (74)

Description of accounting policy for measuring inventories [Text Block]

Raw materials (including packing material), stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials (including packing material) and stores and spares: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on First In First Out method basis.
- Finished goods and work in progress: cost includes cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs. Cost of finished goods includes excise duty. Cost is determined on First In First Out method basis.
- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on First In First Out method basis.

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

Textual information (75)

Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [Text Block]

Non-current assets held for sale

The company classifies non-current assets and (or disposal groups) as held for sale if their carrying amounts will be recovered principally through a sale rather than through continuing use. Actions required to complete the sale should indicate that it is unlikely that significant changes to the sale will be made or that the decision to sell will be withdrawn. Management must be committed to the sale expected within one year from the date of classification.

For these purposes, sale transactions include exchanges of non-current assets for other non-current assets when the exchange has commercial substance. The criteria for held for sale classification is regarded met only when the assets or disposal group is available for immediate sale in its present condition, subject only to terms that are usual and customary for sales of such assets (or disposal group), its sale is highly probable; and it will genuinely be sold, not abandoned.

Textual information (76)

Description of accounting policy for offsetting of financial instruments [Text Block]

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 recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

Textual information (77)

Description of accounting policy for property, plant and equipment [Text Block]

Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment loss, if any. The cost of assets comprises of purchase price and directly attributable cost of bringing the assets to working condition for its intended use including borrowing cost and incidental expenditure during construction incurred up to the date when the assets are ready to use. Capital work in progress includes cost of assets at sites, construction expenditure and interest on the funds deployed.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as a separate item (major components) of property, plant and equipment. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in the statement of profit and loss as incurred.

Gains or losses arising from derecognition of Property, Plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Subsequent measurement

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

Depreciation

Depreciation on property, plant and equipment's (except dies and tools and leasehold improvement) is calculated on Straight Line Method using the rates arrived at based on the estimated useful lives given in Schedule II of the Companies Act.

Dies and tools are depreciated over the estimated useful lives of 5 years, on the basis of technical assessment made by the management.

Leasehold improvements are depreciated over the shorter of lease term and their useful life. Freehold land is not depreciated.

Management believes that the useful life as given above best represent the period over which the assets are likely to be used.

Depreciation methods, useful lives and residual values are reviewed in each financial year end and changes, if any, are accounted for prospectively.

Textual information (78)

Description of accounting policy for provisions [Text Block]

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognized as interest expense.

· Replacement warranty: The Company periodically assesses and provides for the estimated liability on warranty given on sale of its products based on past performance of such products.

· Environmental restoration: The Company periodically assess the liability for expenses to be incurred on restoration of environmental damage caused by carrying out of production activity in company manufacturing plants.

· Extended warranty: For certain products, customer has the option to purchase an extension of warranty. Accordingly, a provision for deferral of revenue is made at the time of sale of goods and recognition of revenue. Revenue recognition in future period occurs on straight-line basis over extended warranty contract period.

Textual information (79)

Description of accounting policy for recognition of revenue [Text Block]

(a) Revenue from contract with customer

The Company manufactures, trades and sells a range of lighting and allied products and lighting system solution. Revenue from sale of these products is recognized at a point in time when control of the product is transferred to customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods.

Revenue Recognition principal adopted by Company for its contracts with customers are given below:

Ø Sale of goods

Revenue from sale of goods is recognised at the point in time when control of the goods is transferred to the customer, generally on delivery of the goods.

The Company considers, whether there are other promises in the contract those are separate performance obligations to which a portion of the transaction price needs to be allocated. In determining the transaction price for the sale of goods, the Company considers the effect of variable consideration, warranty obligation, significant financing components, schemes (if any): -

(i) Variable consideration

If the consideration in a contract includes a variable amount, the Company estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognized will not occur when the associated uncertainty with the variable consideration is subsequently resolved. Certain contracts with customers provide a right of return, trade discounts or volume rebates. Currently, the Company recognizes revenue from the sale of goods measured at the expected value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. If revenue cannot be reliably measured, the Company defers revenue recognition until the uncertainty is resolved. Such provisions give rise to variable consideration and are estimated at contract inception and updated thereafter.

(ii) Warranty obligations

The Company generally provides for warranties for general repairs that existed at the time of sale, as required by contract. These assurance-type warranties are accounted for under Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets. For certain products, customer has the option to purchase an extension of warranty. Accordingly, a deferral of revenue is made at the time of sale of goods and recognition of revenue. Revenue recognition in future period occurs on straight-line basis over extended warranty contract period. Therefore, accounted for as separate performance obligations to which the Company allocates a portion of the transaction price.

(iii) Significant Financing Components

In respect of short-term advances from its customers, using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be within normal operating cycle.

In respect of long-term contracts, the transaction price for such contracts is discounted, using the rate that would be reflected in a separate financing transaction between the Company and its customers at contract inception, to take into consideration the significant financing component.

(iv) Schemes

The Company operates several sales incentive programmes wherein the customers are eligible for several benefits on achievement of underlying conditions as prescribed in the scheme programme such as credit notes, tours, gifts etc. Revenue from contract with customer is presented net of scheme.

Ø Sale of services

The Company recognizes revenue from sales of services mainly software over time, because the customer simultaneously receives and consumes the benefits provided by the Company. Revenue from services related activities is recognised as and when services are rendered and on the basis of contractual terms with the parties.

Ø Contract balances

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional. A receivable represents the Company's right to an amount of consideration that is unconditional.

Trade receivables represent the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

Ø Interest income

Interest income is recognized using the EIR method. The EIR is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial instrument or a shorter period, where appropriate to the net carrying amount of the financial asset. The EIR is computed basis the expected cash flows by considering all the contractual terms of the financial instrument. The calculation includes all fees, transaction costs, and all other premiums or discounts paid or received between parties to the contract that are an integral part of the effective interest rate.

Textual information (80)

Description of accounting policy for research and development expense [Text Block]

In-house Research development

The Company has obtained approval of its in-house research and development facility ('R&D facility') located at Sector 57, Noida, UP from Ministry of Science and Technology, Department of Scientific and Industrial Research ('DSIR'). The objective of in-house scientific research undertaken by the Company is to improve people's life through meaningful innovations. During the financial year 2018-19 and 2017-18, the Company has incurred following expenditure on in-house research and development in the said R&D facility:

Particulars	Year ended	Year ended
31-Mar-19	31-Mar-18	
(Rupees in million)	(Rupees in million)	
Research and development expenditure		
- Capital expenditure	9	37
- Revenue expenditure	321	359
Total	330	396

Textual information (81)

Description of accounting policy for segment reporting [Text Block]

Segment Reporting

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Company's other components, and for which discrete financial information is available.

Results of the operating segments are reviewed regularly by the Company's Chief Executive Officer (CEO) who has been identified as the Chief Operating Decision Maker ('CODM'), to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker ('CODM').

The Company is operating under only one segment i.e. Lighting Segment. Though the Company has various range of products, all of them have been considered into lighting segment based upon their final use by end consumer.

Textual information (82)

Description of accounting policy for share-based payment transactions [Text Block]

Share-based payment payments

The cost of cash-settled transactions is measured initially at fair value at the grant date using a "Black-Scholes" option pricing model, further details of which are given in Note 39. This fair value is expensed over the period until the vesting date with recognition of a corresponding liability. The liability is remeasured to fair value at each reporting date up to, and including the settlement date, with changes in fair value recognised in employee benefits expense.

Textual information (83)

Description of accounting policy for taxes other than income tax [Text Block]

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

[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]		
Statement of Ind AS compliance [TextBlock]	Textual information (84) [See below]	Textual information (85) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (86) [See below]	

Textual information (84)

Statement of Ind AS compliance [Text Block]

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

The financial statements have been prepared on a historical cost basis except the following items, which are measured on fair value basis on each reporting date:

- Financial assets and liabilities that is measured at fair value
- Defined benefit liability/(assets): fair value of plan assets less present value of defined benefit obligation

The financial statements are presented in Indian Rupees ('INR') in millions and all amounts are rounded to nearest million, except number of shares, face value of share, earning/ (loss) per share or wherever otherwise indicated.

These financial statements were authorised for issue by the Board of Directors on 24 June 2019.

Textual information (85)

Statement of Ind AS compliance [Text Block]

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

The financial statements have been prepared on a historical cost basis except the following items, which are measured on fair value basis on each reporting date:

- Financial assets and liabilities that is measured at fair value
- Defined benefit liability/(assets): fair value of plan assets less present value of defined benefit obligation

The financial statements are presented in Indian Rupees ('INR') in millions and all amounts are rounded to nearest million, except number of shares, face value of share, earning/ (loss) per share or wherever otherwise indicated.

These financial statements were authorised for issue by the Board of Directors.

Textual information (86)

Disclosure of significant accounting policies [Text Block]

1. Reporting Entity

Signify Innovations India limited (formerly Philips Lighting India Limited) (“the Company”) was incorporated as a public limited company on 22 April 2015 with its registered office at Mangalam Business Center, Block B, 6th Floor, 22, Camac Street, Kolkata – 700016, West Bengal. The Company is domiciled in India and engaged in manufacturing, trading and distribution of all kinds of lighting and allied products and lighting system solution.

The name of the Company has been changed from Philips Lighting India Limited to Signify Innovations India Limited w.e.f. December 13, 2018.

2. Significant Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in the financial statements.

(a) Basis of preparation and measurement

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

The financial statements have been prepared on a historical cost basis except the following items, which are measured on fair value basis on each reporting date:

- Financial assets and liabilities that is measured at fair value (Refer Note 38)
- Defined benefit liability/(assets): fair value of plan assets less present value of defined benefit obligation (Refer Note 37)

The financial statements are presented in Indian Rupees ('INR') in millions and all amounts are rounded to nearest million, except number of shares, face value of share, earning/ (loss) per share or wherever otherwise indicated.

These financial statements were authorised for issue by the Board of Directors on 24 June 2019.

(b) Significant accounting judgments estimates and assumptions

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgments

In the process of applying the Company's accounting policies, management has made the following judgments, which have the most significant effect on the amounts recognized in the financial statements.

Operating lease commitments — Company as lessee

The Company has taken various commercial properties on leases. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the commercial property, and that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Assessment of lease contracts

Significant judgment is required to apply lease accounting rules under Appendix C to Ind AS 17: determining whether an Arrangement contains a Lease. In assessing the applicability to arrangements entered into by the Company, management has exercised judgment to evaluate the right to use the underlying assets, substance of the transaction including legally enforced arrangements and other significant terms and conditions of the arrangement to conclude whether the arrangements meet the criteria under Appendix C to Ind AS 17.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Share-based payment payments

The cost of cash-settled transactions is measured initially at fair value at the grant date using a "Black-Scholes" option pricing model, further details of which are given in Note 39. This fair value is expensed over the period until the vesting date with recognition of a corresponding liability. The liability is remeasured to fair value at each reporting date up to, and including the settlement date, with changes in fair value recognised in employee benefits expense.

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

Gratuity benefit

The cost of defined benefit plan and the present value obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions which may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate, management considers the interest rates of long-term government bonds with extrapolated maturity corresponding to the expected duration of the defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Future salary increases are based on expected future inflation rates for the respective countries. Further details about the assumptions used, including a sensitivity analysis, are given in Note 37.

Useful life of Property, plant and equipment

For the useful life of Property, plant and equipment's refer note no 3 on Property, plant and equipment.

Fair value measurement of financial instrument

When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow (DCF) model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. Refer Note 38

Impairment of financial assets

The impairment provisions of financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

Impairment of non-Financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or CGU'S fair value less cost of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, or other fair value indicators.

(c) Classification of Assets and Liabilities as Current and Non-Current

The Company presents assets and liabilities in the Balance Sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle.
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash and cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current when:

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

All other liabilities are classified as non-current.

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

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

(d) Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment loss, if any. The cost of assets comprises of purchase price and directly attributable cost of bringing the assets to working condition for its intended use including borrowing cost and incidental expenditure during construction incurred up to the date when the assets are ready to use. Capital work in progress includes cost of assets at sites, construction expenditure and interest on the funds deployed.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as a separate item (major components) of property, plant and equipment. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in the statement of profit and loss as incurred.

Gains or losses arising from derecognition of Property, Plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Subsequent measurement

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

Depreciation

Depreciation on property, plant and equipment's (except dies and tools and leasehold improvement) is calculated on Straight Line Method using the rates arrived at based on the estimated useful lives given in Schedule II of the Companies Act.

Dies and tools are depreciated over the estimated useful lives of 5 years, on the basis of technical assessment made by the management.

Leasehold improvements are depreciated over the shorter of lease term and their useful life. Freehold land is not depreciated.

Management believes that the useful life as given above best represent the period over which the assets are likely to be used.

Depreciation methods, useful lives and residual values are reviewed in each financial year end and changes, if any, are accounted for prospectively.

(e) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency foreign exchange forward contracts and embedded derivatives in the host contract.

Financial Assets

Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement

Subsequent measurement for purposes of subsequent measurement, financial assets are classified in four categories:

- Debt instruments at amortised cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Debt instruments at amortized cost

A financial asset is measured at amortized cost only if both of the following conditions are met:

- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Company. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the statement of profit or loss. The losses arising from impairment are recognized in the statement of profit or loss. This category generally applies to trade and other receivables.

After initial measurement, such financial assets are subsequently measured at amortized cost using the Effective Interest Rate ('EIR') method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance income in the profit or loss.

In addition, the Company may elect to classify a debt instrument, which otherwise meets amortized cost or FVOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

All other Financial Instruments are classified as measured at FVTPL.

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e.

removed from the company's balance sheet) when:

- The rights to receive cash flows from the asset have expired, or
- The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset

When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the company continues to recognize the transferred asset to the extent of the company's continuing involvement. In that case, the company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the company could be required to repay.

On derecognition of a financial asset, the difference between the carrying amount of the asset (or the carrying amount allocated to the portion of the asset derecognized) and the sum of (i) the consideration received (including any new asset obtained less any new liability assumed) and (ii) any cumulative gain or loss that had been recognized in OCI is recognized in profit or loss.

Impairment of financial assets

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- a) Financial assets that are debt instruments, and are measured at amortized cost e.g., deposits, trade receivables and bank balance
- b) Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18 (referred to as 'contractual revenue receivables')

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

- Trade receivables

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. The credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk of customer has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, the Company considers:

All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

As a practical expedient, the Company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed.

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

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

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

The Company does not have any purchased or originated credit impaired (POCI) financial assets, i.e., financial assets which are credit impaired on purchase/ origination.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial Liabilities measured at amortized cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

De-recognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

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 recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

Reclassification of financial assets

The company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The company's senior management determines change in the business model as a result of external or internal changes which are significant to the company's operations. Such changes are evident to external parties. A change in the business model occurs when the company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

(f) Inventories

Raw materials (including packing material), stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials (including packing material) and stores and spares: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on First In First Out method basis.
- Finished goods and work in progress: cost includes cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs. Cost of finished goods includes excise duty. Cost is determined on First In First Out method basis.
- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on First In First Out method basis.

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

(g) Provisions

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. The

discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognized as interest expense.

· Replacement warranty: The Company periodically assesses and provides for the estimated liability on warranty given on sale of its products based on past performance of such products.

· Environmental restoration: The Company periodically assess the liability for expenses to be incurred on restoration of environmental damage caused by carrying out of production activity in company manufacturing plants.

· Extended warranty: For certain products, customer has the option to purchase an extension of warranty. Accordingly, a provision for deferral of revenue is made at the time of sale of goods and recognition of revenue. Revenue recognition in future period occurs on straight-line basis over extended warranty contract period.

(h) Contingent liability:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

(i) Revenue from contract with customer

The Company manufactures, trades and sells a range of lighting and allied products and lighting system solution. Revenue from sale of these products is recognized at a point in time when control of the product is transferred to customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods.

Revenue Recognition principal adopted by Company for its contracts with customers are given below:

Ø Sale of goods

Revenue from sale of goods is recognised at the point in time when control of the goods is transferred to the customer, generally on delivery of the goods.

The Company considers, whether there are other promises in the contract those are separate performance obligations to which a portion of

the transaction price needs to be allocated. In determining the transaction price for the sale of goods, the Company considers the effect of variable consideration, warranty obligation, significant financing components, schemes (if any): -

(i) Variable consideration

If the consideration in a contract includes a variable amount, the Company estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognized will not occur when the associated uncertainty with the variable consideration is subsequently resolved. Certain contracts with customers provide a right of return, trade discounts or volume rebates. Currently, the Company recognizes revenue from the sale of goods measured at the expected value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. If revenue cannot be reliably measured, the Company defers revenue recognition until the uncertainty is resolved. Such provisions give rise to variable consideration and are estimated at contract inception and updated thereafter.

(ii) Warranty obligations

The Company generally provides for warranties for general repairs that existed at the time of sale, as required by contract. These assurance-type warranties are accounted for under Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets. For certain products, customer has the option to purchase an extension of warranty. Accordingly, a deferral of revenue is made at the time of sale of goods and recognition of revenue. Revenue recognition in future period occurs on straight-line basis over extended warranty contract period. Therefore, accounted for as separate performance obligations to which the Company allocates a portion of the transaction price.

(iii) Significant Financing Components

In respect of short-term advances from its customers, using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be within normal operating cycle.

In respect of long-term contracts, the transaction price for such contracts is discounted, using the rate that would be reflected in a separate financing transaction between the Company and its customers at contract inception, to take into consideration the significant financing component.

(iv) Schemes

The Company operates several sales incentive programmes wherein the customers are eligible for several benefits on achievement of underlying conditions as prescribed in the scheme programme such as credit notes, tours, gifts etc. Revenue from contract with customer is presented net of scheme.

Ø Sale of services

The Company recognizes revenue from sales of services mainly software over time, because the customer simultaneously receives and consumes the benefits provided by the Company. Revenue from services related activities is recognised as and when services are rendered and on the basis of contractual terms with the parties.

Ø Contract balances

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional. A receivable represents the Company's right to an amount of consideration that is unconditional.

Trade receivables represent the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

Ø Interest income

Interest income is recognized using the EIR method. The EIR is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial instrument or a shorter period, where appropriate to the net carrying amount of the financial asset. The EIR is computed basis the expected cash flows by considering all the contractual terms of the financial instrument. The calculation includes all fees, transaction costs, and all other premiums or discounts paid or received between parties to the contract that are an integral part of the effective interest rate.

(j) Government grants and subsidies

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognized as income in equal amounts over the expected useful life of the related asset.

When the Group receives grants of non-monetary assets, the asset and the grant are recorded at fair value amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset i.e. by equal annual instalments.

(k) Employee benefits

Gratuity

The Employee's Gratuity Fund Scheme, which is defined benefit plan, is managed by employee trust maintained with Life Insurance Corporation for workers at Mohali factory. For the rest of the location employees, gratuity scheme is unfunded. The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, expected rate of return on assets, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on mortality rates from Indian Assured Lives Mortality 2006-08. Those mortality tables tend to change only at intervals in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. Further details about gratuity obligations are given in note 37.

Provident fund

Retirement benefit in the form of provident fund is a defined benefit plan. In respect of employees who are members of constituted and approved trusts, the Company recognises contribution payable to such trusts as an expense including any shortfall in interest between the amount of interest realised by the investment and the interest payable to members at the rate declared by the Government of India. In respect of other employees, provident funds are deposited with the Employees Provident Fund organisation and recognised as expense. The Company recognises contribution payable to the provident fund scheme as an expenditure when an employee renders the related services.

Compensated Absences

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to statement of Profit and Loss in the period in which they occur. The Company presents the entire leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Long term incentive plan

Signify Innovations India Limited group company (Signify N.V.) introduced the Long-term Incentive Plan (LTI Plan) during the financial year ended 31 March 2018. Under the Signify LTI Plan, which is equity settled, eligible employees are granted both conditional shares and performance shares. Vesting of performance shares is conditional on the achievement of performance conditions measured over a period of three years. Also, vesting is conditional to the grantee still being employed with Signify at the vesting date. In addition to shares awarded under the LTI Plan, Signify may in individual cases, such as in the hiring process of members of senior-management, also grant restricted shares.

During the vesting period, the costs of the LTI plan is calculated and accounted by the Company as an employee benefit expense with corresponding increase in payable to the holding company in accordance with the recognition and measurement principles as prescribed in IndAs 102 Share Based Payments.

The total expense is recognised over the vesting period, which is the period over which all the specified vesting conditions are to be satisfied.

Employee stock purchase plan (ESPP)

ESPP is a company-run program in which company contributes an additional 15% on top of employee's

voluntary share purchase contribution. Employees pay in to the plan through payroll deductions, which are used to buy shares of the Group company (Signify N.V.), which is listed on the Euronext Amsterdam Stock Exchange. The Company uses the funds to purchase shares on behalf of the participating employees. The Company contribution is recognized as an expense in the month of contribution.

(l) Foreign currency transactions

The Company's financial statements are presented using the currency of the primary economic environment in which the Company operates ('the functional currency'). The financial statements are presented in INR, which is the company's functional and presentation currency, being the currency in which the Company's share capital is denominated.

Derivative

The Company enters into certain derivative contracts to hedge risks which are not designated as hedges. Such contracts are accounted for at fair value through profit or loss and are included in other income/ expense.

Transactions and balances

Foreign currency transactions are recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognized in statement of profit or loss.

(m) Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

(n) Income tax

Current income tax

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized outside statement of profit or loss is recognized outside statement of profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss
- In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except:

- When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss
- In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside statement of profit or loss is recognized outside statement of profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the Income Tax Act, 1961, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. In the year in which the Company recognizes MAT credit as an asset in accordance with the Guidance note on accounting for credit available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as deferred tax asset in the statement of financial position when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realized.

(o) Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's cash-generating units to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year.

To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

Impairment losses are recognized in the statement of profit and loss.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognized impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit or loss.

(p) Segment Reporting

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Company's other components, and for which discrete financial information is available.

Results of the operating segments are reviewed regularly by the Company's Chief Executive Officer (CEO) who has been identified as the Chief Operating Decision Maker ('CODM'), to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker ('CODM').

The Company is operating under only one segment i.e. Lighting Segment. Though the Company has various range of products, all of them have been considered into lighting segment based upon their final use by end consumer.

(q) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and short-term money market deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(r) Leases

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

For arrangements entered into prior to transition date, the Company has determined there are no arrangement contain lease on the basis of facts and circumstances existing on the date of transition.

Where the Company is lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Finance leases are capitalized at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term, unless the payment to lessor is structured to increase in line with expected general inflation and compensate for the lessor's expected inflation cost increase.

(s) Earnings Per Share

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

(t) Non-current assets held for sale

The company classifies non-current assets and (or disposal groups) as held for sale if their carrying amounts will be recovered principally through a sale rather than through continuing use. Actions required to complete the sale should indicate that it is unlikely that significant changes to the sale will be made or that the decision to sell will be withdrawn. Management must be committed to the sale expected within one year from the date of classification.

For these purposes, sale transactions include exchanges of non-current assets for other non-current assets when the exchange has commercial substance. The criteria for held for sale classification is regarded met only when the assets or disposal group is available for immediate sale in its present condition, subject only to terms that are usual and customary for sales of such assets (or disposal group), its sale is highly probable; and it will genuinely be sold, not abandoned.

(u) Exceptional item.

Items of income or expense of non-routine are presented separately when their nature and amount of such significance and is relevant to an understanding of the entity's financial performance.

2.2 Change in accounting Policies and disclosures

The Company applied Ind AS 115 for the first time. The nature and effect of the changes as a result of adoption of these new accounting standards are described below.

Several other amendments and interpretations apply for the first time in March 2019, but do not have an impact on the financial statements of the Company. The Company has not early adopted any standards or amendments that have been issued but are not yet effective.

(a) Ind AS 115 Revenue from Contracts with Customers

Ind AS 115 was issued on 28 March 2018 and supersedes Ind AS 11 Construction Contracts and Ind AS 18 Revenue and it applies, with limited exceptions, to all revenue arising from contracts with its customers. Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognized at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

Ind AS 115 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires extensive disclosures.

The Company has adopted the "modified retrospective approach" to the contracts that were not completed as of 1st April 2018. As such change in accounting policies did not have any material impact on the financial statements (statements of income, comprehensive income, balance sheets, cash flows and equity) of the Company hence no adjustment has been recorded in the financial statements in retained earnings at the beginning of the current period.

(b) Amendment to Ind AS 20 Government Grants related to non-monetary assets

The amendment clarifies that where the government grant related to asset, including non-monetary grant at fair value, shall be presented in balance sheet either by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset. Prior to the amendment, Ind AS 20 did not allow the option to present asset related grant by deducting the grant from the carrying amount of the asset. These amendments do not have any impact on the financial statements of the Company.

(c) Amendment to Ind AS 38 intangible assets acquired free of charge

The amendment clarifies that in some cases, an intangible asset may be acquired free of charge, or for nominal consideration, by way of a government grant. In accordance with Ind AS 20 Accounting for Government Grants and Disclosure of Government Assistance, an entity may choose to recognise both the intangible asset and the grant initially at fair value. If an entity chooses not to recognise the asset initially at fair value, the entity recognises the asset initially at a nominal amount plus any expenditure that is directly attributable to preparing the asset for its intended use. The amendment also clarifies that revaluation model can be applied for asset which is received as government grant and measured at nominal value. These amendments do not have any impact on the financial statements of the Company.

(d) Amendment to Appendix B to Ind AS 21 Foreign Currency Transactions and Advance Considerations

The appendix clarifies that, in determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which an entity initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, then the entity must determine the date of the transactions for each payment or receipt of advance consideration. This Interpretation does not have any impact on the financial statements of the Company.

(e) Amendments to Ind AS 21 Foreign Currency Transactions and Advance Considerations

The appendix clarifies that, in determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which an entity initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, then the entity must determine the date of the transactions for each payment or receipt of advance consideration. This Interpretation does not have any impact on the financial statements of the Company.

(f) Amendments to Ind AS 40 Transfers of Investment Property

The amendments clarify when an entity should transfer property, including property under construction or development into, or out of investment property. The amendments state that a change in use occurs when the property meets, or ceases to meet, the definition of investment property and there is evidence of the change in use. A mere change in management's intentions for the use of a property does not provide evidence of a change in use. These amendments do not have any impact on the financial statements of the Company.

(g) Amendments to Ind AS 12 Recognition of Deferred Tax Assets for Unrealised Losses

The amendments clarify that an entity needs to consider whether tax law restricts the sources of taxable profits against which it may make deductions on the reversal of that deductible temporary difference. Furthermore, the amendments provide guidance on how an entity should determine future taxable profits and explain the circumstances in which taxable profit may include the recovery of some assets for more than their carrying amount.

Entities are required to apply the amendments retrospectively. However, on initial application of the amendments, the change in the opening equity of the earliest comparative period may be recognised in opening retained earnings (or in another component of equity, as appropriate), without allocating the change between opening retained earnings and other components of equity. Entities applying this relief must disclose that fact.

Since Company's current practice is in line with the clarifications issued, there is no material effect on the financial statements.

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

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]	Textual information (87) [See below]	
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]	Textual information (88) [See below]	
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

Textual information (87)**Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]**

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Textual information (88)

Disclosure of voluntary change in accounting policy [Text Block]

1.2 Change in accounting Policies and disclosures

The Company applied Ind AS 115 for the first time. The nature and effect of the changes as a result of adoption of these new accounting standards are described below.

Several other amendments and interpretations apply for the first time in March 2019, but do not have an impact on the financial statements of the Company. The Company has not early adopted any standards or amendments that have been issued but are not yet effective.

(a) Ind AS 115 Revenue from Contracts with Customers

Ind AS 115 was issued on 28 March 2018 and supersedes Ind AS 11 Construction Contracts and Ind AS 18 Revenue and it applies, with limited exceptions, to all revenue arising from contracts with its customers. Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognized at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

Ind AS 115 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires extensive disclosures.

The Company has adopted the “modified retrospective approach” to the contracts that were not completed as of 1st April 2018. As such change in accounting policies did not have any material impact on the financial statements (statements of income, comprehensive income, balance sheets, cash flows and equity) of the Company hence no adjustment has been recorded in the financial statements in retained earnings at the beginning of the current period.

(b) Amendment to Ind AS 20 Government Grants related to non-monetary assets

The amendment clarifies that where the government grant related to asset, including non-monetary grant at fair value, shall be presented in balance sheet either by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset. Prior to the amendment, Ind AS 20 did not allow the option to present asset related grant by deducting the grant from the carrying amount of the asset. These amendments do not have any impact on the financial statements of the Company.

(c) Amendment to Ind AS 38 intangible assets acquired free of charge

The amendment clarifies that in some cases, an intangible asset may be acquired free of charge, or for nominal consideration, by way of a government grant. In accordance with Ind AS 20 Accounting for Government Grants and Disclosure of Government Assistance, an entity may choose to recognise both the intangible asset and the grant initially at fair value. If an entity chooses not to recognise the asset initially at fair value, the entity recognises the asset initially at a nominal amount plus any expenditure that is directly attributable to preparing the asset

for its intended use. The amendment also clarifies that revaluation model can be applied for asset which is received as government grant and measured at nominal value. These amendments do not have any impact on the financial statements of the Company.

(d) Amendment to Appendix B to Ind AS 21 Foreign Currency Transactions and Advance Considerations

The appendix clarifies that, in determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which an entity initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, then the entity must determine the date of the transactions for each payment or receipt of advance consideration. This Interpretation does not have any impact on the financial statements of the Company.

(e) Amendments to Ind AS 21 Foreign Currency Transactions and Advance Considerations

The appendix clarifies that, in determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which an entity initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, then the entity must determine the date of the transactions for each payment or receipt of advance consideration. This Interpretation does not have any impact on the financial statements of the Company.

(f) Amendments to Ind AS 40 Transfers of Investment Property

The amendments clarify when an entity should transfer property, including property under construction or development into, or out of investment property. The amendments state that a change in use occurs when the property meets, or ceases to meet, the definition of investment property and there is evidence of the change in use. A mere change in management's intentions for the use of a property does not provide evidence of a change in use. These amendments do not have any impact on the financial statements of the Company.

(g) Amendments to Ind AS 12 Recognition of Deferred Tax Assets for Unrealised Losses

The amendments clarify that an entity needs to consider whether tax law restricts the sources of taxable profits against which it may make deductions on the reversal of that deductible temporary difference. Furthermore, the amendments provide guidance on how an entity should determine future taxable profits and explain the circumstances in which taxable profit may include the recovery of some assets for more than their carrying amount.

Entities are required to apply the amendments retrospectively. However, on initial application of the amendments, the change in the opening equity of the earliest comparative period may be recognised in opening retained earnings (or in another component of equity, as appropriate), without allocating the change between opening retained earnings and other components of equity. Entities applying this relief must disclose that fact.

Since Company's current practice is in line with the clarifications issued, there is no material effect on the financial statements.

[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			198	244
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			88	219
Total disposals and retirements, property, plant and equipment			88	219
Decrease through classified as held for sale, property, plant and equipment			0	1,586
Total increase (decrease) in property, plant and equipment			110	-1,561
Property, plant and equipment at end of period	1,082	1,175	5,462	5,352

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]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2017	Accumulated depreciation and impairment [Member]	
				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			256	327	
Total Depreciation property plant and equipment			256	327	
Impairment loss recognised in profit or loss, property, plant and equipment			22	54	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			75	208	
Total disposals and retirements, property, plant and equipment			75	208	
Decrease through classified as held for sale, property, plant and equipment			0	1,401	
Total increase (decrease) in property, plant and equipment			203	-1,228	
Property, plant and equipment at end of period		6,913	4,380	4,177	5,405

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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
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
Decrease through classified as held for sale, property, plant and equipment	0	38		0
Total increase (decrease) in property, plant and equipment	0	-38		0
Property, plant and equipment at end of period	4	4	42	4

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]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [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
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			0	0
Decrease through classified as held for sale, property, plant and equipment	38		0	0
Total increase (decrease) in property, plant and equipment	-38		0	0
Property, plant and equipment at end of period	4	42	0	0

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]	Owned and leased assets [Member]	Land [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]		01/04/2018 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		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	38	
Total increase (decrease) in property, plant and equipment		0	-38	
Property, plant and equipment at end of period	0	4	4	42

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]			
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	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Decrease through classified as held for sale, property, plant and equipment	0	(A) 38		0
Total increase (decrease) in property, plant and equipment	0	-38		0
Property, plant and equipment at end of period	4	4	42	0

(A) # Refer note no. 45 on Assets held for Sale Assets classified as held for sale : Due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED, the management has closed down it's mohali CFL plant and is in the process of finding the buyers for land and remaining assets. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. As at As at 31-Mar-1931-Mar-18 Particulars Net Block (rupees million) Net Block (rupees million) Buildings 119119 Land 3838 Plant & Machinery and other assets 2327 Total 180184

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]		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]	
	01/04/2017 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	4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-20	-28
Total Depreciation property plant and equipment	0		-20	-28
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	-3
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
Decrease through classified as held for sale, property, plant and equipment	0		0	119
Total increase (decrease) in property, plant and equipment	0		-18	-146
Property, plant and equipment at end of period	0	0	273	291

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]	Buildings [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	4	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	257	
Total increase (decrease) in property, plant and equipment		2	-253	
Property, plant and equipment at end of period	437	595	593	846

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]	Buildings [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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	20	28		
Total Depreciation property plant and equipment	20	28		
Impairment loss recognised in profit or loss, property, plant and equipment	0	3		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Decrease through classified as held for sale, property, plant and equipment	0	138		0
Total increase (decrease) in property, plant and equipment	20	-107		2
Property, plant and equipment at end of period	322	302	409	595

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 assets [Member]			
Sub classes of property, plant and equipment [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
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			20	28
Total Depreciation property plant and equipment			20	28
Impairment loss recognised in profit or loss, property, plant and equipment			0	3
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	
Total disposals and retirements, property, plant and equipment	0		0	
Decrease through classified as held for sale, property, plant and equipment	257		0	138
Total increase (decrease) in property, plant and equipment	-253		20	-107
Property, plant and equipment at end of period	593	846	322	302

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]	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]		
	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	4	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-20	-28	
Total Depreciation property plant and equipment		-20	-28	
Impairment loss recognised in profit or loss, property, plant and equipment		0	-3	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	119	
Total increase (decrease) in property, plant and equipment		-18	-146	
Property, plant and equipment at end of period	409	273	291	437

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]	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]	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	2	4		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				20
Total Depreciation property plant and equipment				20
Impairment loss recognised in profit or loss, property, plant and equipment				0
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
Decrease through classified as held for sale, property, plant and equipment	0	257		0
Total increase (decrease) in property, plant and equipment	2	-253		20
Property, plant and equipment at end of period	595	593	846	322

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]	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]	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	4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	28		-20	-28
Total Depreciation property plant and equipment	28		-20	-28
Impairment loss recognised in profit or loss, property, plant and equipment	3		0	(A) -3
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			0	0
Decrease through classified as held for sale, property, plant and equipment	138		0	119
Total increase (decrease) in property, plant and equipment	-107		-18	-146
Property, plant and equipment at end of period	302	409	273	291

(A) ***During the current year, the Company has recognized the impairment of Rs. 22 million (as at March 31, 2018 - 54 million) mainly relating to glass plant, triggered by faster than expected technological changes in lighting environment from conventional lamps (bulb / tubelight / CFL) to LED bulbs. CFL lamps have the highest impact of cannibalization under conventional category, this mainly is on account of in-competitive price points vs LED lamps. The above factors led to idle capacity at Signify Innovations factories making it necessary to impair Conventional Lighting assets (CFL and Tubelight Lines).

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 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
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	4	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	(A) 257	
Total increase (decrease) in property, plant and equipment		2	-253	
Property, plant and equipment at end of period	437	595	593	846

(A) # Refer note no. 45 on Assets held for Sale Assets classified as held for sale : Due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED, the management has closed down it's mohali CFL plant and is in the process of finding the buyers for land and remaining assets. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. As at As at 31-Mar-1931-Mar-18 Particulars Net Block (rupees million) Net Block (rupees million) Buildings 119119 Land 3838 Plant & Machinery and other assets 2327 Total 180184

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]			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]
	01/04/2018 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				121
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	20	28		-156
Total Depreciation property plant and equipment	20	28		-156
Impairment loss recognised in profit or loss, property, plant and equipment	0	(A) 3		(B) -22
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			8
Total disposals and retirements, property, plant and equipment	0			8
Decrease through classified as held for sale, property, plant and equipment	0	(C) 138		0
Total increase (decrease) in property, plant and equipment	20	-107		-65
Property, plant and equipment at end of period	322	302	409	629

(A) ***During the current year, the Company has recognized the impairment of Rs. 22 million (as at March 31, 2018 - 54 million) mainly relating to glass plant, triggered by faster than expected technological changes in lighting environment from conventional lamps (bulb / tubelight / CFL) to LED bulbs. CFL lamps have the highest impact of cannibalization under conventional category, this mainly is on account of in-competitive price points vs LED lamps. The above factors led to idle capacity at Signify Innovations factories making it necessary to impair Conventional Lighting assets (CFL and Tubelight Lines).

(B) ***During the current year, the Company has recognized the impairment of Rs. 22 million (as at March 31, 2018 - 54 million) mainly relating to glass plant, triggered by faster than expected technological changes in lighting environment from conventional lamps (bulb / tubelight / CFL) to LED bulbs. CFL lamps have the highest impact of cannibalization under conventional category, this mainly is on account of in-competitive price points vs LED lamps. The above factors led to idle capacity at Signify Innovations factories making it necessary to impair Conventional Lighting assets (CFL and Tubelight Lines).

(C) # Refer note no. 45 on Assets held for Sale Assets classified as held for sale : Due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED, the management has closed down its mohali CFL plant and is in the process of finding the buyers for land and remaining assets. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. As at As at 31-Mar-1931-Mar-18 Particulars Net Block (rupees million) Net Block (rupees million) Buildings 119119 Land 3838 Plant & Machinery and other assets 2327 Total 180184

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]	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	146		121	146
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-217			
Total Depreciation property plant and equipment	-217			
Impairment loss recognised in profit or loss, property, plant and equipment	-51			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4		54	160
Total disposals and retirements, property, plant and equipment	4		54	160
Decrease through classified as held for sale, property, plant and equipment	19		0	1,250
Total increase (decrease) in property, plant and equipment	-145		67	-1,264
Property, plant and equipment at end of period	694	839	4,329	4,262

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]	Plant and equipment [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2017	Accumulated depreciation and impairment [Member]	
				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			156	217	
Total Depreciation property plant and equipment			156	217	
Impairment loss recognised in profit or loss, property, plant and equipment			22	51	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			46	156	
Total disposals and retirements, property, plant and equipment			46	156	
Decrease through classified as held for sale, property, plant and equipment				1,231	
Total increase (decrease) in property, plant and equipment			132	-1,119	
Property, plant and equipment at end of period		5,526	3,700	3,568	4,687

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 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	121	146		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				156
Total Depreciation property plant and equipment				156
Impairment loss recognised in profit or loss, property, plant and equipment				22
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	54	160		46
Total disposals and retirements, property, plant and equipment	54	160		46
Decrease through classified as held for sale, property, plant and equipment	0	1,250		
Total increase (decrease) in property, plant and equipment	67	-1,264		132
Property, plant and equipment at end of period	4,329	4,262	5,526	3,700

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]		Factory 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			121	146
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	217		-156	-217
Total Depreciation property plant and equipment	217		-156	-217
Impairment loss recognised in profit or loss, property, plant and equipment	51		-22	-51
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	156		8	4
Total disposals and retirements, property, plant and equipment	156		8	4
Decrease through classified as held for sale, property, plant and equipment	1,231		0	19
Total increase (decrease) in property, plant and equipment	-1,119		-65	-145
Property, plant and equipment at end of period	3,568	4,687	629	694

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]	Factory 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		121	146	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		54	160	
Total disposals and retirements, property, plant and equipment		54	160	
Decrease through classified as held for sale, property, plant and equipment		0	1,250	
Total increase (decrease) in property, plant and equipment		67	-1,264	
Property, plant and equipment at end of period	839	4,329	4,262	5,526

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]	Factory 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]	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				121
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	156	217		-156
Total Depreciation property plant and equipment	156	217		-156
Impairment loss recognised in profit or loss, property, plant and equipment	22	51		-22
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	46	156		8
Total disposals and retirements, property, plant and equipment	46	156		8
Decrease through classified as held for sale, property, plant and equipment		1,231		0
Total increase (decrease) in property, plant and equipment	132	-1,119		-65
Property, plant and equipment at end of period	3,700	3,568	4,687	629

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]	Factory 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	146		121	146
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-217			
Total Depreciation property plant and equipment	-217			
Impairment loss recognised in profit or loss, property, plant and equipment	-51			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4		54	160
Total disposals and retirements, property, plant and equipment	4		54	160
Decrease through classified as held for sale, property, plant and equipment	19		0	(A) 1,250
Total increase (decrease) in property, plant and equipment	-145		67	-1,264
Property, plant and equipment at end of period	694	839	4,329	4,262

(A) # Refer note no. 45 on Assets held for Sale Assets classified as held for sale : Due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED, the management has closed down it's mohali CFL plant and is in the process of finding the buyers for land and remaining assets. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. As at As at 31-Mar-1931-Mar-18 Particulars Net Block (rupees million) Net Block (rupees million) Buildings 119119 Land 3838 Plant & Machinery and other assets 2327 Total 180184

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]	Factory equipments [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2017	Accumulated depreciation and impairment [Member]	
				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			156	217	
Total Depreciation property plant and equipment			156	217	
Impairment loss recognised in profit or loss, property, plant and equipment			22	(A) 51	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			46	156	
Total disposals and retirements, property, plant and equipment			46	156	
Decrease through classified as held for sale, property, plant and equipment				(B) 1,231	
Total increase (decrease) in property, plant and equipment			132	-1,119	
Property, plant and equipment at end of period		5,526	3,700	3,568	4,687

(A) ***During the current year, the Company has recognized the impairment of Rs. 22 million (as at March 31, 2018 - 54 million) mainly relating to glass plant, triggered by faster than expected technological changes in lighting environment from conventional lamps (bulb / tubelight / CFL) to LED bulbs. CFL lamps have the highest impact of cannibalization under conventional category, this mainly is on account of in-competitive price points vs LED lamps. The above factors led to idle capacity at Signify Innovations factories making it necessary to impair Conventional Lighting assets (CFL and Tubelight Lines).

(B) # Refer note no. 45 on Assets held for Sale Assets classified as held for sale : Due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED, the management has closed down it's mohali CFL plant and is in the process of finding the buyers for land and remaining assets. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale'and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. As at As at 31-Mar-1931-Mar-18 ParticularsNet Block (rupees million)Net Block (rupees million) Buildings119119 Land3838 Plant & Machinery and other assets2327 Total180184

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]	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]	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	4		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-9	-16		
Total Depreciation property plant and equipment	-9	-16		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		1
Total disposals and retirements, property, plant and equipment	0	0		1
Decrease through classified as held for sale, property, plant and equipment	0	6		0
Total increase (decrease) in property, plant and equipment	-9	-18		-1
Property, plant and equipment at end of period	31	40	58	148

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]	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]	
	01/04/2017 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	4			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			9	16
Total Depreciation property plant and equipment			9	16
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1		1	1
Total disposals and retirements, property, plant and equipment	1		1	1
Decrease through classified as held for sale, property, plant and equipment	32		0	26
Total increase (decrease) in property, plant and equipment	-29		8	-11
Property, plant and equipment at end of period	149	178	117	109

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]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]	Owned assets [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		0	4	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-9	-16	
Total Depreciation property plant and equipment		-9	-16	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	6	
Total increase (decrease) in property, plant and equipment		-9	-18	
Property, plant and equipment at end of period	120	31	40	58

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 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	0	4		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				9
Total Depreciation property plant and equipment				9
Impairment loss recognised in profit or loss, property, plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1	1		1
Total disposals and retirements, property, plant and equipment	1	1		1
Decrease through classified as held for sale, property, plant and equipment	0	(A) 32		0
Total increase (decrease) in property, plant and equipment	-1	-29		8
Property, plant and equipment at end of period	148	149	178	117

(A) # Refer note no. 45 on Assets held for Sale Assets classified as held for sale : Due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED, the management has closed down it's mohali CFL plant and is in the process of finding the buyers for land and remaining assets. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. As at As at 31-Mar-1931-Mar-18 Particulars Net Block (rupees million) Net Block (rupees million) Buildings 119119 Land 3838 Plant & Machinery and other assets 2327 Total 180184

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]		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			45	50
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	16		-39	-39
Total Depreciation property plant and equipment	16		-39	-39
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1		5	7
Total disposals and retirements, property, plant and equipment	1		5	7
Decrease through classified as held for sale, property, plant and equipment	(A) 26		0	0
Total increase (decrease) in property, plant and equipment	-11		1	4
Property, plant and equipment at end of period	109	120	74	73

(A) # Refer note no. 45 on Assets held for Sale Assets classified as held for sale : Due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED, the management has closed down it's mohali CFL plant and is in the process of finding the buyers for land and remaining assets. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. As at As at 31-Mar-1931-Mar-18 Particulars Net Block (rupees million) Net Block (rupees million) Buildings 119119 Land 3838 Plant & Machinery and other assets 2327 Total 180184

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]	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		45	50	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		33	54	
Total disposals and retirements, property, plant and equipment		33	54	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		12	-4	
Property, plant and equipment at end of period	69	138	126	130

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]	Vehicles [Member]			
	Owned and leased assets [Member]			Assets held under lease [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				45
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	39	39		
Total Depreciation property plant and equipment	39	39		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	28	47		33
Total disposals and retirements, property, plant and equipment	28	47		33
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	11	-8		12
Property, plant and equipment at end of period	64	53	61	138

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]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [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	50			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			39	39
Total Depreciation property plant and equipment			39	39
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	54		28	47
Total disposals and retirements, property, plant and equipment	54		28	47
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-4		11	-8
Property, plant and equipment at end of period	126	130	64	53

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]	Motor vehicles [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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]				
Additions other than through business combinations, property, plant and equipment		45	50	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-39	-39	
Total Depreciation property plant and equipment		-39	-39	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		5	7	
Total disposals and retirements, property, plant and equipment		5	7	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		1	4	
Property, plant and equipment at end of period	61	74	73	69

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]	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]	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	45	50		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				39
Total Depreciation property plant and equipment				39
Impairment loss recognised in profit or loss, property, plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	33	54		28
Total disposals and retirements, property, plant and equipment	33	54		28
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	12	-4		11
Property, plant and equipment at end of period	138	126	130	64

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]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Assets held under lease [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			45	50
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	39		-39	-39
Total Depreciation property plant and equipment	39		-39	-39
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	47		5	7
Total disposals and retirements, property, plant and equipment	47		5	7
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-8		1	4
Property, plant and equipment at end of period	53	61	74	73

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]	Assets held under lease [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		45	50	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		33	54	
Total disposals and retirements, property, plant and equipment		33	54	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		12	-4	
Property, plant and equipment at end of period	69	138	126	130

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]			Office equipment [Member]
	Assets held under lease [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				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	39	39		-4
Total Depreciation property plant and equipment	39	39		-4
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	28	47		0
Total disposals and retirements, property, plant and equipment	28	47		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	11	-8		-4
Property, plant and equipment at end of period	64	53	61	15

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]	Office 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]	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		0	1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6			
Total Depreciation property plant and equipment	-6			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	4
Total disposals and retirements, property, plant and equipment	0		0	4
Decrease through classified as held for sale, property, plant and equipment	3		0	9
Total increase (decrease) in property, plant and equipment	-8		0	-12
Property, plant and equipment at end of period	19	27	70	70

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]	Office equipment [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2017	Accumulated depreciation and impairment [Member]	
				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		4	6	
	Total Depreciation property plant and equipment		4	6	
	Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
	Disposals and retirements, property, plant and equipment [Abstract]				
	Disposals, property, plant and equipment		0	4	
	Total disposals and retirements, property, plant and equipment		0	4	
	Decrease through classified as held for sale, property, plant and equipment			6	
	Total increase (decrease) in property, plant and equipment		4	-4	
	Property, plant and equipment at end of period	82	55	51	55

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 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	1		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4	-6		
Total Depreciation property plant and equipment	-4	-6		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
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
Decrease through classified as held for sale, property, plant and equipment	0	3		0
Total increase (decrease) in property, plant and equipment	-4	-8		0
Property, plant and equipment at end of period	15	19	27	70

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]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [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
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			4	6
Total Depreciation property plant and equipment			4	6
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4		0	4
Total disposals and retirements, property, plant and equipment	4		0	4
Decrease through classified as held for sale, property, plant and equipment	(A) 9			(B) 6
Total increase (decrease) in property, plant and equipment	-12		4	-4
Property, plant and equipment at end of period	70	82	55	51

(A) *Land measuring 104,406 and 101,171 square meters situated at Vadodara and Mohali respectively have been transferred to and vested in the name of the Company pursuant to the Scheme of Arrangement for Demerger. The Company has transferred the title deed of land at Mohali factory in it's name subsequent to the balance sheet data on 4th April 2019. The Company is in process of getting the title deed for land at Vadodra factory transferred in it's name.

(B) *Land measuring 104,406 and 101,171 square meters situated at Vadodara and Mohali respectively have been transferred to and vested in the name of the Company pursuant to the Scheme of Arrangement for Demerger. The Company has transferred the title deed of land at Mohali factory in it's name subsequent to the balance sheet data on 4th April 2019. The Company is in process of getting the title deed for land at Vadodra factory transferred in it's name.

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]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	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	21	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-5	-4	
Total Depreciation property plant and equipment		-5	-4	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-5	17	
Property, plant and equipment at end of period	55	12	17	0

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]	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]	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	0	21		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				5
Total Depreciation property plant and equipment				5
Impairment loss recognised in profit or loss, property, plant and equipment				0
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
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	21		5
Property, plant and equipment at end of period	21	21	0	9

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]	Computer equipments [Member]			
	Owned and leased assets [Member]		Assets held under lease [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	21
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4		-5	-4
Total Depreciation property plant and equipment	4		-5	-4
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	
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
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	4		-5	17
Property, plant and equipment at end of period	4	0	12	17

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]	Assets held under lease [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		0	21	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	21	
Property, plant and equipment at end of period	0	21	21	0

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]			Leasehold improvements [Member]
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [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				30
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5	4		-23
Total Depreciation property plant and equipment	5	4		-23
Impairment loss recognised in profit or loss, property, plant and equipment	0			0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Decrease through classified as held for sale, property, plant and equipment	0			0
Total increase (decrease) in property, plant and equipment	5	4		7
Property, plant and equipment at end of period	9	4	0	44

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]	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]	
	01/04/2017 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	18		30	18
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-17			
Total Depreciation property plant and equipment	-17			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
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
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	1		30	18
Property, plant and equipment at end of period	37	36	157	127

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]	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]		
	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		23	17	
Total Depreciation property plant and equipment		23	17	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		23	17	
Property, plant and equipment at end of period	109	113	90	73

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 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	30	18		30
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-23	-17		
Total Depreciation property plant and equipment	-23	-17		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
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
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	7	1		30
Property, plant and equipment at end of period	44	37	36	157

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]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [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
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	18			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			23	17
Total Depreciation property plant and equipment			23	17
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
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
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	18		23	17
Property, plant and equipment at end of period	127	109	113	90

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 assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	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]	
Property, plant and equipment at end of period	73

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]			
	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 Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	useful lives given in Schedule II of the Companies Act.	useful lives given in Schedule II of the Companies Act.
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]	
	Owned and leased assets [Member]		Owned and leased 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	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]	
	Owned assets [Member]		Owned and leased 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	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	useful lives given in Schedule II of the Companies Act.	useful lives given in Schedule II of the Companies Act.	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]			
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 Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	useful lives given in Schedule II of the Companies Act.	useful lives given in Schedule II of the Companies Act.
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]			
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 Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	useful lives given in Schedule II of the Companies Act.	useful lives given in Schedule II of the Companies Act.
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]	Vehicles [Member]		Motor vehicles [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]

..(7)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2018 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 Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	useful lives given in Schedule II of the Companies Act.	useful lives given in Schedule II of the Companies Act.	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]

..(8)

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]	
	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 Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	useful lives given in Schedule II of the Companies Act.	useful lives given in Schedule II of the Companies Act.	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]

..(9)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		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 Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	useful lives given in Schedule II of the Companies Act.	useful lives given in Schedule II of the Companies Act.	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]

..(10)

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]	
	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 Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	useful lives given in Schedule II of the Companies Act.	useful lives given in Schedule II of the Companies Act.
Whether property, plant and equipment are stated at revalued amount	No	No

[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

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]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400900] Notes - Other intangible assets**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]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in 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	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments**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]	
	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	8,031.83	7,479.83	(A) 8,031.83	(B) 7,479.83
Financial liabilities, at fair value	0	0	0	0

Footnotes

(A) Non Current Financial Liabilities Borrowings : Rs. 48 Other Non-Current Financial Liabilities: Rs. 14 Current Financial Liabilities Trade Payables: Rs. 7592.82758 Other Current Financial Liabilities : Rs. 377

(B) Non Current Financial Liabilities Borrowings : Rs. 59 Other Non-Current Financial Liabilities: Rs. 150 Current Financial Liabilities Trade Payables: Rs. 6734.82758 Other Current Financial Liabilities : Rs. 536

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]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	20	443	20	443
Financial assets, at fair value	0	0	0	0

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]	
	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	20	443
Financial assets, at fair value	0	0

[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	2,535	1,877
Net cash flows from (used in) operating activities	2,535	1,877
Net cash flows from (used in) investing activities, continuing operations	25	-85
Net cash flows from (used in) investing activities	25	-85
Net cash flows from (used in) financing activities, continuing operations	-1,156	-1,424
Net cash flows from (used in) financing activities	-1,156	-1,424
Description of non-current Assets or disposal group held for sale which were sold or reclassified	Textual information (89) [See below]	Textual information (90) [See below]
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	Textual information (91) [See below]	Textual information (92) [See below]

Textual information (89)**Description of non-current Assets or disposal group held for sale which were sold or reclassified**

Due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED, the management has closed down it's mohali CFL plant and is in the process of finding the buyers for land and remaining assets. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. Particulars Net Block (rupees million) Buildings: :119 Land :38 Plant & Machinery and other assets :23 Total :180

Textual information (90)**Description of non-current Assets or disposal group held for sale which were sold or reclassified**

The management is under the process of close down mohali CFL plant in a one-year time frame due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. Particulars Net Block (rupees million) Buildings: :119 Land :38 Plant & Machinery and other assets :27 Total :184

Textual information (91)**Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing**

Due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED, the management has closed down it's mohali CFL plant and is in the process of finding the buyers for land and remaining assets. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. Particulars Net Block (rupees million) Buildings: :119 Land :38 Plant & Machinery and other assets :23 Total :180

Textual information (92)**Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing**

The management is under the process of close down mohali CFL plant in a one-year time frame due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. Particulars Net Block (rupees million) Buildings: :119 Land :38 Plant & Machinery and other assets :27 Total :184

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	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	Refer to child member	Refer to child member	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	Refer to child member	Refer to child member	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	Signify Holding B.V. (Formerly Known as Philips Lighting Holding B.V.)	Signify Holding B.V. (Formerly Known as Philips Lighting Holding B.V.)
Country of incorporation or residence of shareholder			NETHERLANDS	NETHERLANDS
Number of shares held in company	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242	[shares] 5,52,90,242
Percentage of shareholding in company	96.13%	96.13%	96.13%	96.13%

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				Refer to child member
Number of shares authorised	[shares] 5,80,00,000	[shares] 5,80,00,000		[shares] 5,80,00,000
Value of shares authorised	580	580		580
Number of shares issued	[shares] 5,75,17,242	[shares] 5,75,17,242		[shares] 5,75,17,242
Value of shares issued	575.17242	575.17242		575.17242
Number of shares subscribed and fully paid	[shares] 5,75,17,242	[shares] 5,75,17,242		[shares] 5,75,17,242
Value of shares subscribed and fully paid	575.17242	575.17242		575.17242
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] 5,75,17,242	[shares] 5,75,17,242		[shares] 5,75,17,242
Total value of shares subscribed	575.17242	575.17242		575.17242
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,75,17,242	[shares] 5,75,17,242		[shares] 5,75,17,242
Value of shares called	575.17242	575.17242		575.17242
Value of shares paid-up	575.17242	575.17242		575.17242
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
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] 5,75,17,242	[shares] 5,75,17,242	[shares] 5,75,17,242	[shares] 5,75,17,242
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
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	(A) 575.17242	(B) 575.17242	575.17242	575.17242
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 5,52,90,242	[shares] 5,52,90,242		[shares] 5,52,90,242
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 5,52,90,242	[shares] 5,52,90,242		[shares] 5,52,90,242
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				Refer to child member

(A) Adjustment for equity capital: 0.17

(B) Adjustment for equity capital: 0.17

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	Refer to child member	
Number of shares authorised	[shares] 5,80,00,000	
Value of shares authorised	580	
Number of shares issued	[shares] 5,75,17,242	
Value of shares issued	575.17242	
Number of shares subscribed and fully paid	[shares] 5,75,17,242	
Value of shares subscribed and fully paid	575.17242	
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] 5,75,17,242	
Total value of shares subscribed	575.17242	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 5,75,17,242	
Value of shares called	575.17242	
Value of shares paid-up	575.17242	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
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] 5,75,17,242	[shares] 5,75,17,242
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
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	575.17242	575.17242
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 5,52,90,242	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 5,52,90,242	
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	Refer to child member	

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]		
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

[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]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	48	59	48	59
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

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]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	48	59	48	59
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member

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]	
Classification of borrowings [Axis]	Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	(A) 48	(B) 59
Nature of security [Abstract]		
Nature of security	Financial Obligations	Lease Borrowings

Footnotes

(A) Financial Lease Borrowings: Rs.48

(B) Financial Lease Borrowings: Rs.59

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 borrowings explanatory [TextBlock]	Textual information (93) [See below]	Textual information (94) [See below]

Textual information (93)

Disclosure of notes on borrowings explanatory [Text Block]

Borrowing (Secured) (Rupees in million)

Finance Lease Obligations: Rs. 48

The finance lease obligations are secured by underlying assets (leased vehicles). The legal title of the vehicles vests with the lessors and the lease term varies between 3-5 years, the total minimum lease liability for assets obtained on finance lease is Rs. 122 million (year ended 31 March 2018 - Rs. 117 million) which includes interest of Rs. 20 million (year ended 31 March 2018 - Rs. 19 million). The maturity profile of finance lease obligations is as follows:

	As at 31 March 2019
	(Rupees in million)
Minimum lease payments	
less than one year	66
Between one and five years	56
Interest expense	
less than one year	12
Between one and five years	8
Present value	
less than one year	54
Between one and five years	48

Textual information (94)

Disclosure of notes on borrowings explanatory [Text Block]

Borrowing (Secured) (Rupees in million)

Finance Lease Obligations: Rs. 59

The finance lease obligations are secured by underlying assets (leased vehicles). The legal title of the vehicles vests with the lessors and the lease term varies between 3-5 years, the total minimum lease liability for assets obtained on finance lease is Rs. 122 million (year ended 31 March 2018 - Rs. 117 million) which includes interest of Rs. 20 million (year ended 31 March 2018 - Rs. 19 million). The maturity profile of finance lease obligations is as follows:

	As at 31 March 2019
	(Rupees in million)
Minimum lease payments	
less than one year	50
Between one and five years	67
Interest expense	
less than one year	11
Between one and five years	8
Present value	
less than one year	39
Between one and five years	59

[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]			Other temporary differences [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 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	842	888		842
Deferred tax liabilities	31	31		31
Net deferred tax liability (assets)	-811	-857	-711	-811
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	46	-157		46
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	46	-157		46
Increase (decrease) through net exchange differences, deferred tax liability (assets)		11		
Total increase (decrease) in deferred tax liability (assets)	46	-146		46
Deferred tax liability (assets) at end of period	-811	-857	-711	-811
Description of other temporary differences	Refer to child member	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]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	888		123	133
Deferred tax liabilities	31			
Net deferred tax liability (assets)	-857	-711	-123	-133
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-157		10	-67
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	-157		10	-67
Increase (decrease) through net exchange differences, deferred tax liability (assets)	11			
Total increase (decrease) in deferred tax liability (assets)	-146		10	-67
Deferred tax liability (assets) at end of period	-857	-711	-123	-133
Description of other temporary differences	Refer to child member		Property, plant and equipment	Property, plant and equipment

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]	Other temporary differences 2 [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]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		465	534	
Deferred tax liabilities		0		
Net deferred tax liability (assets)	-66	-465	-534	-430
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		69	-115	
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		69	-115	
Increase (decrease) through net exchange differences, deferred tax liability (assets)			11	
Total increase (decrease) in deferred tax liability (assets)		69	-104	
Deferred tax liability (assets) at end of period	-66	-465	-534	-430
Description of other temporary differences		Employee benefits	Employee benefits	

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(4)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 3 [Member]			Other temporary differences 4 [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 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	239	208		15
Deferred tax liabilities	0			0
Net deferred tax liability (assets)	-239	-208	-178	-15
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-31	-30		-2
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	-31	-30		-2
Total increase (decrease) in deferred tax liability (assets)	-31	-30		-2
Deferred tax liability (assets) at end of period	-239	-208	-178	-15
Description of other temporary differences	Financial assets	Financial assets		Other assets

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(5)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 4 [Member]		Other temporary differences 5 [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 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	13			
Deferred tax liabilities			31	31
Net deferred tax liability (assets)	-13	-37	31	31
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	24		0	31
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	24		0	31
Total increase (decrease) in deferred tax liability (assets)	24		0	31
Deferred tax liability (assets) at end of period	-13	-37	31	31
Description of other temporary differences	Other assets		Deferred Liability	Deferred Liability

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(6)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 5 [Member]
	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]	
Net deferred tax liability (assets)	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	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 income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	935	1,075
Total current tax expense (income) and adjustments for current tax of prior periods	935	1,075
Deferred tax expense (income) relating to origination and reversal of temporary differences	49	-157
Total tax expense (income)	984	918
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax 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]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	984	918
Total tax expense (income)	984	918

[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
Description of accounting policy for exploration and evaluation expenditures [TextBlock]	Textual information (95) [See below]	

Textual information (95)**Description of accounting policy for exploration and evaluation expenditures [Text Block]**

The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the commercial property, and that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

[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
Description of accounting policy for government grants [TextBlock]	Textual information (96) [See below]	

Textual information (96)**Description of accounting policy for government grants [Text Block]**

(a) Government grants and subsidies

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognized as income in equal amounts over the expected useful life of the related asset.

When the Group receives grants of non-monetary assets, the asset and the grant are recorded at fair value amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset i.e. by equal annual instalments.

The amendment clarifies that where the government grant related to asset, including non-monetary grant at fair value, shall be presented in balance sheet either by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset. Prior to the amendment, Ind AS 20 did not allow the option to present asset related grant by deducting the grant from the carrying amount of the asset. These amendments do not have any impact on the financial statements of the Company.

[401100] Notes - Subclassification and notes on liabilities and assets**Other non-current liabilities others [Table]**

..(1)

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

Other non-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]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	287	333
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Deferred revenue	Deferred revenue
Other non-current liabilities others	287	333

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.		2.
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	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	185	163	0
Other non-current financial assets, others [Abstract]			
Other non-current financial assets, others [Line items]			
Description other non-current financial assets, others	Security deposit,unsecured and considered good	Security deposit,unsecured and considered good	(A) Doubtful
Other non-current financial assets, others	185	163	0

(A) doubtful 40 Less: Impairment Loss 40

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	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	256	246	34	32
Provision leave encashment	113	110	18	18
Total provisions for employee benefits	369	356	52	50
CSR expenditure provision	0	0	0	0
Other provisions	0	166	1,037	809
Total provisions	369	522	1,089	859

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	
	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	29	34
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Unearned Interest	Unearned Interest
Other current financial liabilities, others	29	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	895	997	40	42
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balances with statutory/government authorities	Balances with statutory/government authorities	Special additional duty receivables and drawback claims (Government grant)	Special additional duty receivables and drawback claims (Government grant)
Other current assets, others	895	997	40	42

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	79	94	45	54
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Prepaid expenses	Advance Suppliers to	Advance to Suppliers
Other current assets, others	79	94	45	54

Other current assets others [Table]

..(3)

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

Other current 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 assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	6	3
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Advances to employees	Advances to employees
Other current assets, others	6	3

Other non-current financial liabilities others [Table]

..(1)

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

Other non-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 non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	14	23	0	127
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	(A) Employee Related Payables*	(B) Employee Related Payables*	Unearned Interest	Unearned Interest
Other non-current financial liabilities, others	14	23	0	127

(A) * Payable to Signify Holding B.V. (Holding company)

(B) * Payable to Signify Holding B.V. (Holding company)

Other current liabilities, others [Table]

..(1)

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

Other current 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 liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	528	490	437	518
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Deferred revenue	Deferred revenue	Statutory dues	Statutory dues
Other current liabilities, others	528	490	437	518

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.	
	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	8	9
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Interest accrued but due	Interest accrued but due
Other current financial assets others	8	9

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.		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 non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	183	175	37	37
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Deposits against legal cases	Deposits against legal cases	Prepaid Expenses	Prepaid expenses
Other non-current assets, others	183	175	37	37

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	2,571	2,565	(A) 374	(B) 421
Mode of valuation			First In First Out method	First In First Out method

Footnotes

(A) Raw materials includes goods-in-transit - Rs 25 million

(B) Raw materials includes goods-in-transit - Rs 34 million

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	53	82	23	100
Mode of valuation	First In First Out method	First In First Out method	First In First Out method	First In First Out method

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Stock-in-trade [Member]		Stores and spares [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	(A) 2,105	(B) 1,938	16	24
Mode of valuation	First In First Out method	First In First Out method	First In First Out method	First In First Out method

Footnotes

(A) Stock-in-trade includes goods-in-transit - Rs 118 million

(B) Stock-in-trade includes goods-in-transit - Rs 197 million

Subclassification of trade receivables [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 assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
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	20	443	20	443
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	20	443	20	443
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]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
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	4,519	4,571	(A) 4,519	(B) 4,571
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	4,519	4,571	4,519	4,571
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Footnotes

(A) Trade receivables From customers Trade receivables considered good - unsecured 4406 Trade receivables credit impaired 211
Less: Impairment allowance -(211) From related party 113

(B) Trade receivables From customers Trade receivables considered good - unsecured 4491 Trade receivables credit impaired 151
Less: Impairment allowance -151 From related party 80

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]		
Total other non-current financial assets	185	163
Advances, non-current	0	0
Total other non-current assets	220	212
Description of accounting policy for measuring inventories [TextBlock]	Textual information (97) [See below]	
Inventories, at net realisable value	2,571	2,565
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	(A) 4,072	(B) 2,662
Other balances with banks	(C) 387	(D) 328
Total balance with banks	4,459	2,990
Cheques, drafts on hand	880	945
Cash on hand	0	0
Total cash and cash equivalents	5,339	3,935
Bank balance other than cash and cash equivalents	31	14
Total cash and bank balances	5,370	3,949
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Security deposits	(E) 5	(F) 8
Total other current financial assets	13	17
Total other current assets	1,065	1,190
Total other non-current financial liabilities	14	150
Nature of other provisions	Textual information (98) [See below]	Textual information (99) [See below]
Disclosure of notes on other non-current liabilities explanatory [TextBlock]	Current tax liabilities Provision for Income Tax (Net of advance tax of Rs.Nil (Previous year Rs.755 million): Nil	Current tax liabilities Provision for Income Tax (Net of advance tax of Rs.Nil (Previous year Rs.755 million): Rs.320
Total other non-current liabilities	287	333
Current maturities of finance lease obligations	54	39
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	31	14
Retention money payable	(G) 263	(H) 449
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	377	536
Advance received from customers	90	133
Total other advance	90	133
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	1,055	1,141

Footnotes

- (A) Balance with banks: -Deposits with original maturity of less than three months 4072
- (B) -Deposits with original maturity of less than three months 2662
- (C) In Current account 387
- (D) In Current account 328
- (E) Considered good 5 Considered doubtful 29 Impairment of doubtful deposits (29)
- (F) Considered good
- (G) Employee related payables: Rs. 263
- (H) Employee related payables: Rs. 449

Textual information (97)

Description of accounting policy for measuring inventories [Text Block]

Raw materials (including packing material), stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials (including packing material) and stores and spares: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on First In First Out method basis.
- Finished goods and work in progress: cost includes cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs. Cost of finished goods includes excise duty. Cost is determined on First In First Out method basis.
- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on First In First Out method basis.

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

Textual information (98)

Nature of other provisions

Nature of provisions:	
restoration liability	(a) Environmental The Environmental restoration liability
relates to cost to be incurred for restoration of soil and water at Mohali and Vadodara Factory locations.	
guarantee	(b) Replacement The Company provides for the estimated
liability on guarantees given on sale of its products based on past performance of such products. The provision represents the expected cost of replacement and free of charge services and it is expected that the expenditure will be incurred over the guarantee period which usually ranges from 6 months to 24 months.	(c) Legal and
regulatory	The Company has made provision for taxes and
duties relating to cases that are pending assessments before Adjudicating Authorities where probable outflow of resources may arise in future which would depend on the ultimate outcome on conclusion of the cases.	(d)
Employee related	The Company has made provisions in
respect of amounts payable to certain employees based on their retention and performance, which are payable over a three year and one year period respectively	(e) Contingencies The Company
has created provisions in respect of certain claims against the Company in which there is probable outflow of resources.	

Textual information (99)

Nature of other provisions

Nature of provisions:	
restoration liability	(a) Environmental The Environmental restoration liability
relates to cost to be incurred for restoration of soil and water at Mohali and Vadodara Factory locations.	
guarantee	(b) Replacement The Company provides for the estimated
liability on guarantees given on sale of its products based on past performance of such products. The provision represents the expected cost of replacement and free of charge services and it is expected that the expenditure will be incurred over the guarantee period which usually ranges from 6 months to 24 months.	(c) Legal and
regulatory	The Company has made provision for taxes and
duties relating to cases that are pending assessments before Adjudicating Authorities where probable outflow of resources may arise in future which would depend on the ultimate outcome on conclusion of the cases.	(d)
Employee related	The Company has made provisions in
respect of amounts payable to certain employees based on their retention and performance, which are payable over a three year and one year period respectively	(e) Contingencies The Company
has created provisions in respect of certain claims against the Company in which there is probable outflow of resources.	

[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]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	0	0
Total contingent liabilities	0	0
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	13	8
Total commitments	13	8
Total contingent liabilities and commitments	13	8
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 and cost audit explanatory [TextBlock]	Textual information (100) [See below]	
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	Glass : 7011 Base metals: 8101 Base metals: 8102 Electricals or electronic machinery: 8539	Glass : 7011 Base metals: 8101 Base metals: 8102 Electricals or electronic machinery: 8539
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit	Textual information (101) [See below]	Textual information (102) [See below]
Net worth of company	5,400	4,819
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 (100)

Details regarding cost records and cost audit explanatory [Text Block]

Pursuant to the provisions of Section 148 of the Companies Act, 2013, your Directors have approved the re-appointment of M/s Ravi Sahni & Co., Cost Accountants, having FRN 100193, to conduct the Cost Audit for the year ending 31st March, 2020, at a remuneration of Rs. 4,15,000/- (Rupees Four Fifteen Thousand Only) plus applicable tax and out of pocket expenses, subject to the approval of such remuneration by the members of the Company at the ensuing Annual General Meeting.

Textual information (101)

If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit

Details of such industries/sectors/products/services under non-regulated sectors Industries/sectors/products/services CETA heading No. of tariff items/Products/ services Glass 7011 2 Base metals 8101 1 Base metals 8102 1 Electricals or electronic machinery 8539 5

Textual information (102)

If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit

Details of such industries/sectors/products/services under non-regulated sectors Industries/sectors/products/services CETA heading No. of tariff items/Products/ services Glass 7011 2 Base metals 8101 1 Base metals 8102 1 Electricals or electronic machinery 8539 5

[611800] Notes - Revenue

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

	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	Textual information (103) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (104) [See below]

Textual information (103)

Disclosure of revenue [Text Block]

Revenue from operations

Sale of products (including excise duty): RS.34,285

Sale of services: Rs. 1,342

Other operating revenues: Rs. 120

Export incentives 38 ; Scrap sales 62 ; Miscellaneous income 20

Note

Sale of products includes excise duty collected from customers of Rs. Nil (31 March 2018 : Rs. 120 million). Effective July 01, 2017, the Government of India has implemented Goods and Service Tax ("GST") replacing Excise Duty, Service Tax and various other indirect taxes. the Company collects GST on behalf of the Government. Hence, GST is not included in Revenue from contract with customers. In view of the aforesaid change in indirect taxes, Revenue from operations year ended March 31, 2019 is not comparable March 31, 2018.

Disaggregate revenue information

The table below presents disaggregated revenues from contracts with customers by geography, offerings and contract-type for each of our business segments.

Revenue by Market(Rupees in million)

Within India 33,190

Outside India 2,557

Total 35,747

Timing of Revenue recognition (Rupees in million)

Goods transferred at a point in time 34,405

Services transferred over time 1,342

Total 35,747

Contract balances

The following table provides information about contract assets and contracts liabilities from contracts with customers in the current year:

Contract balances(Rupees in million)

Contract assets

- Trade receivables 4,539

Contract liabilities

Deferred revenue - Current 528

Deferred revenue - Non Current 287

Advances from customers 90

Revenue recognised from the contract liabilities at the beginning of the year (excluding schemes) is INR 235 million

Performance obligations

Sale of products:

Performance obligation in respect of sale of goods is satisfied at the point in time when control of the goods is transferred to the customer, generally on delivery of the goods.

Installation service:

The performance obligation in respect to of installation services is satisfied upon completion of installation and acceptance of customer.

Warranty obligation:

For certain products, customer has the option to purchase an extension of warranty. Accordingly, a provision for deferral of revenue is made at the time of sale of goods and recognition of revenue. Revenue recognition in future period occurs on straight-line basis over extended warranty contract period. Therefore, accounted for as separate performance obligations to which the Company allocates a portion of the transaction price.

Schemes:

The Company operates several sales incentive programmes wherein the customers are eligible for several benefits on achievement of underlying conditions as prescribed in the scheme programme such as credit notes, tours, gifts etc. Revenue from contract with customer is presented net of scheme.

Significant financing component:

In respect of long-term contracts, the transaction price for such contracts is discounted, using the rate that would be reflected in a separate financing transaction between the Company and its customers at contract inception, to take into consideration the significant financing component.

Significant judgments

Significant judgment in determining the timing of satisfaction of performance obligation

The Company exercises judgement in determining whether the performance obligation is satisfied at a point in time or over a period of time.

Critical judgment in determining the transaction price

"Judgement is also required to determine the transaction price for the contract. The estimated amount of variable consideration is adjusted in the transaction price only to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur and is reassessed at the end of each reporting period.

For this, Judgment is required in determining the probability and level of discounts that will be granted. The estimate is updated throughout the term of the contract. For products for which a right to return exists during a defined period, revenue is recognized by taking into account the historical pattern of actual returns."

Textual information (104)

Description of accounting policy for recognition of revenue [Text Block]

(a) Revenue from contract with customer

The Company manufactures, trades and sells a range of lighting and allied products and lighting system solution. Revenue from sale of these products is recognized at a point in time when control of the product is transferred to customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods.

Revenue Recognition principal adopted by Company for its contracts with customers are given below:

Ø Sale of goods

Revenue from sale of goods is recognised at the point in time when control of the goods is transferred to the customer, generally on delivery of the goods.

The Company considers, whether there are other promises in the contract those are separate performance obligations to which a portion of the transaction price needs to be allocated. In determining the transaction price for the sale of goods, the Company considers the effect of variable consideration, warranty obligation, significant financing components, schemes (if any): -

(i) Variable consideration

If the consideration in a contract includes a variable amount, the Company estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognized will not occur when the associated uncertainty with the variable consideration is subsequently resolved. Certain contracts with customers provide a right of return, trade discounts or volume rebates. Currently, the Company recognizes revenue from the sale of goods measured at the expected value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. If revenue cannot be reliably measured, the Company defers revenue recognition until the uncertainty is resolved. Such provisions give rise to variable consideration and are estimated at contract inception and updated thereafter.

(ii) Warranty obligations

The Company generally provides for warranties for general repairs that existed at the time of sale, as required by contract. These assurance-type warranties are accounted for under Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets. For certain products, customer has the option to purchase an extension of warranty. Accordingly, a deferral of revenue is made at the time of sale of goods and recognition of revenue. Revenue recognition in future period occurs on straight-line basis over extended warranty contract period. Therefore, accounted for as separate performance obligations to which the Company allocates a portion of the transaction price.

(iii) Significant Financing Components

In respect of short-term advances from its customers, using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be within normal operating cycle.

In respect of long-term contracts, the transaction price for such contracts is discounted, using the rate that would be reflected in a separate financing transaction between the Company and its customers at contract inception, to take into consideration the significant financing component.

(iv) Schemes

The Company operates several sales incentive programmes wherein the customers are eligible for several benefits on achievement of underlying conditions as prescribed in the scheme programme such as credit notes, tours, gifts etc. Revenue from contract with customer is presented net of scheme.

Ø Sale of services

The Company recognizes revenue from sales of services mainly software over time, because the customer simultaneously receives and consumes the benefits provided by the Company. Revenue from services related activities is recognised as and when services are rendered and on the basis of contractual terms with the parties.

Ø Contract balances

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional. A receivable represents the Company's right to an amount of consideration that is unconditional.

Trade receivables represent the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

Ø Interest income

Interest income is recognized using the EIR method. The EIR is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial instrument or a shorter period, where appropriate to the net carrying amount of the financial asset. The EIR is computed basis the expected cash flows by considering all the contractual terms of the financial instrument. The calculation includes all fees, transaction costs, and all other premiums or discounts paid or received between parties to the contract that are an integral part of the effective interest rate.

[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**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Textual information (105) [See below]	Textual information (106) [See below]
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	-313	-302
Plan assets, at fair value	-23	-23
Net surplus (deficit) in plan	290	279
Actuarial assumption of discount rates	760.00%	800.00%
Disclosure of information about maturity profile of defined benefit obligation [TextBlock]	IALM(2006-2008_Ultimate	IALM(2006-2008_Ultimate

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			Present value of defined benefit obligation [Member]
	Net defined benefit liability (assets) [Member]			
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1			1
	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 net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Textual information (107) [See below]
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	40	45		40
Interest expense (income), net defined benefit liability (assets)	21	20		23
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	0	3		0
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-10	17		-10
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	-1	12		-1
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-11	32		-11
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	1	3		
Total contributions to plan, net defined benefit liability (assets)	1	3		
Payments from plan, net defined benefit liability (assets)	60	43		63
Total increase (decrease) in net defined benefit liability (assets)	11	-13		11
Net defined benefit liability (assets) at end of period	290	279	292	313

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

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1		1	
	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 net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Textual information (108) [See below]		Textual information (109) [See below] Textual information (110) [See below]	
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	45			
Interest expense (income), net defined benefit liability (assets)	23		2	3
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	3			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	17			
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	(A) 12			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	32			
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)			-1	-3
Total contributions to plan, net defined benefit liability (assets)			-1	-3
Payments from plan, net defined benefit liability (assets)	71		3	28
Total increase (decrease) in net defined benefit liability (assets)	-35		0	-22
Net defined benefit liability (assets) at end of period	302	337	23	23

(A) experience adjustment

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

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Plan assets [Member]
Defined benefit plans categories [Axis]	1
	31/03/2017
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	45

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 (111) [See below]	
Disclosure of defined benefit plans [TextBlock]	Textual information (112) [See below]	
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (105)

Description of type of plan

The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India.

Textual information (106)

Description of type of plan

"The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India.

Textual information (107)

Description of type of plan

"The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India.

Textual information (108)

Description of type of plan

"The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India.

Textual information (109)

Description of type of plan

"The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India.

Textual information (110)

Description of type of plan

"The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India.

Textual information (111)

Disclosure of employee benefits [Text Block]

Employee benefits

The Company contributes to the following post-employment defined benefit plans in India.

Defined Contribution Plans:

The Company makes contributions towards provident fund to a defined contribution retirement benefit plan for qualifying employees. Under the plan, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit plan to fund the benefits.

For the year ended

	31 March 2019	31 March 2018
	(Rupees in million)	(Rupees in million)
Contribution to Statutory Provident Fund	105	108

Defined Benefit Plan:

The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service.

The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India.

Location	Funding Status
Mohali Light Factory	Funded
Vadodara Light Factory	Non Funded
Corporate Employees	Non Funded
Philips Innovation Campus	Funded

The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation for gratuity were carried out as at 31 March 2019. The present value of the defined benefit obligations and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

Based on the actuarial valuation obtained in this respect, the following table sets out the status of the gratuity plan and the amounts recognized in the Company's financial statements as at balance sheet date:

March 31, 2019	March 31, 2018
----------------	----------------

(Rupees in million) (Rupees in million)

Present value of defined benefit obligation	313	302	
Fair value of plan assets		23	23
Plan assets / (liability)	290	279	

Textual information (112)

Disclosure of defined benefit plans [Text Block]

(a) Employee benefits

Gratuity

The Employee's Gratuity Fund Scheme, which is defined benefit plan, is managed by employee trust maintained with Life Insurance Corporation for workers at Mohali factory. For the rest of the location employees, gratuity scheme is unfunded. The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, expected rate of return on assets, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on mortality rates from Indian Assured Lives Mortality 2006-08. Those mortality tables tend to change only at intervals in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. Further details about gratuity obligations are given in note 37.

Provident fund

Retirement benefit in the form of provident fund is a defined benefit plan. In respect of employees who are members of constituted and approved trusts, the Company recognises contribution payable to such trusts as an expense including any shortfall in interest between the amount of interest realised by the investment and the interest payable to members at the rate declared by the Government of India. In respect of other employees, provident funds are deposited with the Employees Provident Fund organisation and recognised as expense. The Company recognises contribution payable to the provident fund scheme as an expenditure when an employee renders the related services.

Compensated Absences

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit

credit method at the year-end. Actuarial gains/losses are immediately taken to statement of Profit and Loss in the period in which they occur. The Company presents the entire leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Long term incentive plan

Signify Innovations India Limited group company (Signify N.V.) introduced the Long-term Incentive Plan (LTI Plan) during the financial year ended 31 March 2018. Under the Signify LTI Plan, which is equity settled, eligible employees are granted both conditional shares and performance shares. Vesting of performance shares is conditional on the achievement of performance conditions measured over a period of three years. Also, vesting is conditional to the grantee still being employed with Signify at the vesting date. In addition to shares awarded under the LTI Plan, Signify may in individual cases, such as in the hiring process of members of senior-management, also grant restricted shares.

During the vesting period, the costs of the LTI plan is calculated and accounted by the Company as an employee benefit expense with corresponding increase in payable to the holding company in accordance with the recognition and measurement principles as prescribed in IndAs 102 Share Based Payments.

The total expense is recognised over the vesting period, which is the period over which all the specified vesting conditions are to be satisfied.

Employee stock purchase plan (ESPP)

ESPP is a company-run program in which company contributes an additional 15% on top of employee's

voluntary share purchase contribution. Employees pay in to the plan through payroll deductions, which are used to buy shares of the Group company (Signify N.V.), which is listed on the Euronext Amsterdam Stock Exchange. The Company uses the funds to purchase shares on behalf of the participating employees. The Company contribution is recognized as an expense in the month of contribution.

[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

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

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

Key managerial personnels and directors [Axis]	1	2	3	4
	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 key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	SUMIT PADMAKAR JOSHI	(A) ROTHIN BHATTACHARYYA	SUKANTO AICH	(B) UMASHANKAR PARTHASARATHI
Director identification number of key managerial personnel or director	07018906	01934922	02175058	00130363
Permanent account number of key managerial personnel or director	AEYPJ0276P	AFBFB2108N	AAEPA2893F	AAGPU2135E
Date of birth of key managerial personnel or director	21/01/1974	27/08/1962	18/06/1968	07/06/1953
Designation of key managerial personnel or director	Managing Director	Whole Time Director	Whole Time Director	Independent Director
Qualification of key managerial personnel or director	MBA	MBA	M.B.A	M.B.A
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	35.08	0	14.81	0.47
Perquisites key managerial personnel or director	3.4	0	3.05	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	38.48	0	17.86	0.47
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	1.4
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	38.48	0	17.86	1.87
Ceiling as per act key managerial personnel or director remuneration	0	0	0	0

Footnotes

(A) *Mr. Bhattacharyya had resigned from the Board w.e.f. 3rd April, 2018 during the financial year 2018-19.

(B) **Mr. P. Uma Shankar has resigned from the Board w.e.f. 26th April, 2019 during the current financial year 2019-20.

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

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

Key managerial personnels and directors [Axis]	5	6	7	8
	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 key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	VIBHA PAUL RISHI	VINAYAK KASHINATH DESHPANDE	DIBYENDU RAYCHAUDHURY	NITIN MITTAL
Director identification number of key managerial personnel or director	05180796	00036827		
Permanent account number of key managerial personnel or director	AAKPR1495E	AAUPD5917B	AEFPR7095P	ACQPM4839B
Date of birth of key managerial personnel or director	19/06/1960	21/07/1957	18/11/1973	16/07/1977
Designation of key managerial personnel or director	Independent Director	Independent Director	CFO	Company Secretary
Qualification of key managerial personnel or director	Professional	Professional	Professional	Company Secretary
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0.37	0.3	9.05	6.85
Perquisites key managerial personnel or director	0	0	0.48	0.03
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0.37	0.3	9.53	6.88
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	1.4	1.4	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	1.77	1.7	9.53	6.88
Ceiling as per act key managerial personnel or director remuneration	0	0	0	0

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

	01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	Textual information (113) [See below]

Textual information (113)

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [Text Block]

A Policy for remunerating Directors/ KMPs/ Senior Management Personnel was also set up, which provides the level and composition of remuneration to be paid to the Managing Director, Whole-Time Director(s), Non-Executive Director(s), KMP's, Senior Management Personnel and other employees shall be reasonable and sufficient to attract, retain and motivate directors, KMP's, Senior Management and other employees of the quality required to run the Company successfully. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.

[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]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in 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	
	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	120	56
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Miscellaneous other non-operating income	Miscellaneous other non-operating income
Miscellaneous other operating revenues	120	56

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	34,285	33,957
Revenue from sale of services	1,342	1,115
Other operating revenues	120	56
Other operating revenues	120	56
Total revenue from operations other than finance company	35,747	35,128
Total revenue from operations	35,747	35,128
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	120	56
Total other operating revenues	120	56
Total other operating revenues	120	56
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	120	56
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	(A) 173	(B) 162
Total interest income on current investments	173	162
Total interest income	173	162
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	0	6
Total net gain/loss on sale of investments	0	6
Other non-operating income [Abstract]		
Income insurance claims	7	14
Total other non-operating income	7	14
Total other income	180	182
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	23	54
Total interest expense	23	54
Total finance costs	23	54
Employee benefit expense [Abstract]		
Salaries and wages	3,030	3,316
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	117	131
Total contribution to provident and other funds	117	131
Staff welfare expense	186	186
Other employee related expenses	59	52
Total employee benefit expense	3,392	3,685
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	278	381
Total depreciation, depletion and amortisation expense	278	381
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	63	71
Power and fuel	398	439
Rent	349	364
Repairs to building	25	50
Repairs to machinery	80	92
Insurance	50	66
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	0	21
Total rates and taxes excluding taxes on income	0	21
Information technology expenses	798	559
Travelling conveyance	353	325
Legal professional charges	141	131

Directors sitting fees	0	0
Advertising promotional expenses	700	738
Secondary packing expenses	451	490
Guarantee commission	598	525
Cost repairs maintenance other assets	5	5
Cost royalty	1,163	1,014
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets trade receivables	91	42
Total impairment loss on financial assets	91	42
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	3.8	3.8
Payment for taxation matters	1.2	1.2
Total payments to auditor	5	5
CSR expenditure	(C) 50	(D) 7
Miscellaneous expenses	(E) 2,095	(F) 2,083
Total other expenses	7,415	7,027
Current tax [Abstract]		
Current tax pertaining to current year	935	1,075
Total current tax	935	1,075

Footnotes

(A) Interest income - Bank and other deposits: Rs. 153 - Financial assets at amortized cost: Rs. 120

(B) Interest income - Bank and other deposits: Rs. 124 - Financial assets at amortized cost: Rs. 38

(C) Details of CSR Expenditure: I) Gross amount required to be spent by the Company during the year*: :Rs.49 II) Amount spent during the year on: '(i) Construction/ Acquisition of any asset: Rs. 0.00 '(ii) On purposes other than (i) above: Rs. 50 * During the previous financial year ended 31 March 2018, the Company was not required to spent any amount on CSR under the Companies act 2013

(D) Details of CSR Expenditure: I) Gross amount required to be spent by the Company during the year*: Rs.0.00 II) Amount spent during the year on: '(i) Construction/ Acquisition of any asset: Rs. 0.00 '(ii) On purposes other than (i) above: Rs. 5 * During the previous financial year ended 31 March 2018, the Company was not required to spent any amount on CSR under the Companies act 2013

(E) Management support services: Rs. 1560; Foreign exchange loss (net): Rs. 45; Miscellaneous expense: Rs. 490

(F) Management support services: Rs. 1448; Foreign Exchange loss(net): Rs. 64; Miscellaneous Expenses: Rs. 571

[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]			
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (114) [See below]		
Cash and cash equivalents cash flow statement	5,339	3,935	3,567
Cash and cash equivalents	5,339	3,935	
Income taxes paid (refund), classified as operating activities	1,560	755	
Total income taxes paid (refund)	1,560	755	

Textual information (114)

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

Cash and cash equivalents comprise cash at bank and on hand and short-term money market deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

[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]		
Changes in inventories of finished goods	47	-242
Changes in inventories of work-in-progress	29	-12
Changes in inventories of stock-in-trade	-167	-450
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-91	-704
Exceptional items before tax	-53	-606
Total exceptional items	-53	-606
Details of nature of exceptional items	Textual information (115) [See below]	Textual information (116) [See below]
Domestic sale manufactured goods	31,728	31,495
Total domestic turnover goods, gross	31,728	31,495
Export sale manufactured goods	2,557	2,462
Total export turnover goods, gross	2,557	2,462
Total revenue from sale of products	34,285	33,957
Domestic revenue services	1,342	1,034
Export revenue services	0	81
Total revenue from sale of services	1,342	1,115
Gross value of transaction with related parties	8,136	8,434
Bad debts of related parties	0	0

Textual information (115)**Details of nature of exceptional items**

Declining demand at our Conventional lighting industrial units has led to reduction in demand of workforce which necessiated to offer a voluntary retirement scheme for Workman at our Industrial Units at Mohali and Vadodara. During the current year, a charge of Rs 53 million (previous year - Rs 606 million) is recognized in the Statement of Profit and Loss against the Scheme under the head exceptional items.

Textual information (116)**Details of nature of exceptional items**

Declining demand at our Conventional lighting industrial units has led to reduction in demand of workforce which necessiated to offer a voluntary retirement scheme for Workman at our Industrial Units at Mohali and Vadodara. During the current year, a charge of Rs 606 million (previous year - Rs 559 million) is recognized in the Statement of Profit and Loss against the Scheme under the head 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]	Textual information (117) [See below]	
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

Textual information (117)

Disclosure of fair value measurement [Text Block]

Fair value measurements

A. See out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

	As at 31 March 2019		As at 31 March 2018	
	(Rupees in million)		(Rupees in million)	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets				
Non current trade receivable	20	20	443	443
Other non-current financial assets	185	185	163	163
Current Trade Receivables	4,519	4,519	4,571	4,571
Cash and Cash equivalents	5,339	5,339	3,935	3,935
Other current financial assets	13	13	17	17
	10,076	10,076	9,129	9,129
Financial liabilities				
Non current Borrowings	48	48	59	59
Other non current financial liabilities	14	14	150	150
Current Trade Payables (including derivatives)	7,593	7,593	6,735	6,735
Other current financial liabilities	377	377	536	536
	8,032	8,032	7,480	7,480

The carrying amounts of current trade receivables, cash and cash equivalents, other current financial assets, trade payables, other current financial liabilities and other non-current financial liabilities are considered to be the same as their fair values, due to their short-term nature.

The fair values for non current trade receivables and other non-current financial assets have been calculated based on cash flows discounted using prevailing discount rate. They are classified as level 3 fair values in the fair value hierarchy due to the inclusion of unobservable inputs including counterparty credit

The fair values of non-current borrowings are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the use of unobservable inputs, including own credit risk.

For all other financial assets and liabilities the carrying amounts are equal to the fair values, due to their short-term nature.

The fair values of the Company's interest-bearing borrowings and other non-current assets are determined by using DCF method using discount rate that reflects the issuer's borrowing rate as at the end of the reporting period. The own non-performance risk as at March 31, 2018 was assessed to be insignificant.

Description of significant unobservable inputs to valuation:

Particulars	Valuation Technique	Significant unobservable inputs	Range (weighted average)	Sensitivity of the input to fair value
Long term Trade receivable	DCF Method	Discount for counter party credit risk	March 31, 2019:	March 31, 2019: Change in discount rate by 1%: Increase in the discount rate would result in decrease in fair value by Rs. 12 million and decrease in discount rate would result in increase in fair value by Rs. 12 million
			March 31, 2018:	March 31, 2018: Change in discount rate by 1%: Increase in the discount rate would result in decrease in fair value by Rs. 16 million and decrease in discount rate would result in increase in fair value by Rs. 16 million
Other non-current financial assets	DCF Method	Discount for counter party credit risk	March 31, 2019:	March 31, 2019: Change in discount rate by 1%: Increase in the discount rate would result in decrease in fair value by Rs. 1 million and decrease in discount rate would result in increase in fair value by Rs. 1 million
			March 31, 2018:	March 31, 2018: Change in discount rate by 1%: Increase in the discount rate would result in decrease in fair value by Rs. 2 million and decrease in discount rate would result in increase in fair value by Rs. 2 million
Borrowings	DCF Method	Incremental rate on borrowings	March 31, 2019:	March 31, 2019: Change in discount rate by 0.50%: Increase in the WACC would result in decrease in fair value by Rs. 0.5 million and decrease in WACC would result in increase in fair value by Rs. 0.5 million
			March 31, 2018:	March 31, 2018: Change in discount rate by 0.50%: Increase in the WACC would result in decrease in fair value by Rs. 0.5 million and decrease in WACC would result in increase in fair value by Rs. 0.5 million

B. Fair value hierarchy

"This section explains the judgements and estimates made in determining the fair values of the financial instruments that are:

(a) recognised and measured at fair value and

(b) measured at amortised cost and for which fair values are disclosed in the financial statements.

To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the three levels prescribed under the accounting standard. An explanation of each level follows underneath the table."

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

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, derivatives) is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities.

Assets and liabilities which are measured at amortized cost for which fair values are disclosed

As at 31 March 2019

(Rupees in million)

	Level 1	Level 2	Level 3	Total
Financial assets				
Non current trade receivable	-	-	20	20
Other non-current financial assets	-	-	185	185
Current Trade Receivables	-	-	4,519	4,519
Cash and Cash equivalents	-	-	5,339	5,339
Other current financial assets	-	-	13	13
Total financial assets	-	-	10,076	10,076
Financial liabilities				
Non current Borrowings	-	-	48	48

Other non current financial liabilities	-	-	14	14
Current Trade Payables (including derivatives)	-	-	7,593	7,593
Other current financial liabilities	-	-	377	377
Total financial liabilities	-	-	8,032	8,032

As at 31 March 2018

(Rupees in million)

Level 1	Level 2	Level 3	Total	
Financial assets				
Non current trade receivable	-	-	443	443
Other non-current financial assets	-	-	163	163
Current Trade Receivables	-	-	4,571	4,571
Cash and Cash equivalents	-	-	3,935	3,935
Other current financial assets	-	-	17	17
Total financial assets	-	-	9,129	9,129
Financial liabilities				
Non current Borrowings	-	-	59	59
Other non current financial liabilities	-	-	150	150
Current Trade Payables (including derivatives)	-	-	6,735	6,735
Other current financial liabilities	-	-	536	536
Total financial liabilities	-	-	7,480	7,480

There are no transfers between level 1 and level 2 during the year.

[613300] Notes - Operating segments

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]		
Disclosure of reportable segments [TextBlock]	Textual information (118) [See below]	
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]	Textual information (119) [See below]	
Whether there are any major customers	No	No

Textual information (118)

Disclosure of reportable segments [Text Block]

Segment information

"Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

In accordance with Ind AS 108– Operating Segment, the operating segments used to present segment information are identified on the basis of information reviewed by the Company's management to allocate resources to the segments and assess their performance. An operating segment is a component of the Company that engages in business activities from which it earns revenues and incurs expenses, including revenues and expenses that relate to transactions with any of the Company's other components.

Results of the operating segments are reviewed regularly by the Company's Chief Executive Officer (CEO) who has been identified as the Chief Operating Decision Maker ('CODM'), to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available.

The Company is primarily engaged in manufacturing, trading and distribution of all kinds of lighting and allied products and lighting system solution. Given that the economic environment in which the Company operates is significantly similar and not subject to materially different risks and rewards and all of the activities whether on a stand alone basis or in aggregate do not exceed the quantitative threshold mentioned in Ind AS 108 (Operating Segments), the Company has identified and operates as a single reportable operating segment."

Entity wide disclosures

Segment Revenue	Year ended 31 March 2019 (Rupees in million)	Year ended 31 March 2018 (Rupees in million)
Within India	33,190	32,582
Outside India	2,557	2,546
Segment Assets	Year ended 31 March 2019 (Rupees in million)	Year ended 31 March 2018 (Rupees in million)
Within India	16,123	15,394
Outside India	109	80

Textual information (119)

Disclosure of major customers [Text Block]

During the current year, no customer constituted more than 10% of the entity's revenue. During the previous year, sales to one customer 'Energy Efficiency and services limited' (EESL) constituted more than 10% of the entity's revenue amounting to Rs. 4,215 million

[610700] Notes - Business combinations

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 reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in 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	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Information about significant judgements and assumptions made in determining that entity is investment entity	Textual information (120) [See below]	
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

Textual information (120)**Information about significant judgements and assumptions made in determining that entity is investment entity**

Significant accounting judgments estimates and assumptions The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. - Judgments In the process of applying the Company's accounting policies, management has made the following judgments, which have the most significant effect on the amounts recognized in the financial statements. Operating lease commitments — Company as lessee The Company has taken various commercial properties on leases. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the commercial property, and that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases. Assessment of lease contracts Significant judgment is required to apply lease accounting rules under Appendix C to Ind AS 17: determining whether an Arrangement contains a Lease. In assessing the applicability to arrangements entered into by the Company, management has exercised judgment to evaluate the right to use the underlying assets, substance of the transaction including legally enforced arrangements and other significant terms and conditions of the arrangement to conclude whether the arrangements meet the criteria under Appendix C to Ind AS 17. Estimates and assumptions The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

[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]	Related parties [Member]			
	1		2	
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	Signify Holding B.V.(formally known as Philips Lighting Holding B.V.)	Philips Lighting Holding B.V.	Signify Hong Kong Limited(formally known as Philips Lighting Hong Kong Ltd)	Philips Lighting Hong Kong Ltd
Country of incorporation or residence of related party	NETHERLANDS	NETHERLANDS	CHINA	CHINA
Description of nature of transactions with related party	Management support services charge; Reimbursement received; Sale of Services; Expense on share based incentives; Outstanding Payable	Management support services charge; Reimbursement received; Sale of Services; Expense on share based incentives; Outstanding Payable	Purchase of Raw Material and Stock-in trade, technical Royalty Paid, Sale of Products, putstanding Payable & Outstanding receivable	Purchase of Raw Material and Stock-in trade, technical Royalty Paid, Sale of Products, putstanding Payable & Outstanding receivable
Description of nature of related party relationship	Holding company	Holding company	Fellow subsidiary Company	Fellow subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	325
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	195	131	491	865
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	771	560
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0
Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0

Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	1,563	1,448	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	59	52	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	614	126	0	240
Amounts receivable related party transactions	0	0	0	37
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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Related parties [Member]				
	Related party [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 transactions between related parties [Abstract]					
Disclosure of transactions between related parties [Line items]					
Name of related party	Signify Netherlands B.V.(formally known as Philips Lighting B.V.)	Philips Lighting B.V.	Signify Poland Sp. z.o.o.(formally known as Philips Lighting Poland Sp. z o.o.)	Philips Lighting Poland Sp. z o.o.	
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	POLAND	POLAND	
Description of nature of transactions with related party	Purchase of Raw Material and Stock-in trade,Purchase of IT Services, Technical Royalty Paid, Sale of Products, Sale of Services putstanding Payable & Outstandig receivable	Purchase of Raw Material and Stock-in trade,Purchase of IT Services, Technical Royalty Paid, Sale of Products, Sale of Services putstanding Payable & Outstandig receivable	Purchase of Raw Material and Stock-in trade,Reimbursement Received and Sale of Fixed assets	Purchase of Raw Material and Stock-in trade,Reimbursement Received and Sale of Fixed assets	
Description of nature of related party relationship	Fellow subsidiary Company	Fellow subsidiary Company	Fellow subsidiary Company	Fellow subsidiary Company	
Related party transactions [Abstract]					
Purchases of goods related party transactions	688	592	249	204	
Revenue from sale of goods related party transactions	0	0	0	0	
Purchases of property and other assets, related party transactions	0	0	0	0	
Sales of property and other assets, related party transactions	418	251	2	0	
Services received related party transactions	490	347	0	0	
Revenue from rendering of services related party transactions	1,138	1,015	0	0	
Leases as lessor related party transactions	0	0	0	0	
Leases as lessee related party transactions	0	0	0	0	
Transfers of research and development from entity related party transactions	0	0	0	0	
Transfers of research and development to entity related party transactions	392	454	0	0	
Transfers under license agreements from entity related party transactions	0	0	0	0	
Transfers under license agreements to entity related party transactions	0	0	0	0	
Transfers under finance agreements from entity, related party transactions	0	0	0	0	
Transfers under finance agreements to entity, related party transactions	0	0	0	0	
Provision of guarantees or collateral by entity related party transactions	0	0	0	0	
Provision of guarantees or collateral to entity related party transactions	0	0	0	0	
Commitments made by entity, related party transactions	0	0	0	0	
Commitments made on behalf of entity, related party transactions	0	0	0	0	
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0	
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0	
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0	
Other related party transactions expense	4	1	0	0	
Other related party transactions income	2	5	0	0	

Other related party transactions contribution made	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	300	399	0	0
Amounts receivable related party transactions	25	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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Related parties [Member]			
	5		6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Signify Luminaires (Chengdu) Co., Ltd.(formally known as Philips Luminaires (Chengdu) Co., Ltd.)	Philips Luminaires (Chengdu) Co., Ltd.	Signify Luminaires (Shanghai) Co., Ltd.(formally known as Philips Lighting Luminaires (Shanghai) Co., Ltd.)	Philips Lighting Luminaires (Shanghai) Co., Ltd.
Country of incorporation or residence of related party	CHINA	CHINA	CHINA	CHINA
Description of nature of transactions with related party	Purchase of Raw Material and Stock-in trade	Purchase of Raw Material and Stock-in trade	Purchase of Raw Material and Stock-in trade	Purchase of Raw Material and Stock-in trade
Description of nature of related party relationship	Fellow subsidiary Company	Fellow subsidiary Company	Fellow subsidiary Company	Fellow subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions	306	189	228	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0
Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	0	0	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	0	0	0	0
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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Related parties [Member]				
	Related party [Axis]	7		8	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	
Disclosure of transactions between related parties [Abstract]					
Disclosure of transactions between related parties [Line items]					
Name of related party	Philips India Limited	Philips India Limited	Signify Industry (China) Co., Ltd.(formally known as Philips Lighting Industry (China) Co., Ltd.)	Philips Lighting Industry (China) Co., Ltd	
Country of incorporation or residence of related party	INDIA	INDIA	CHINA	CHINA	
CIN of related party	U31902WB1930PLC006663	U31902WB1930PLC006663			
Description of nature of transactions with related party	Reimbursement paid and Reimbursement received	Reimbursement paid and Reimbursement received	Purchase of Fixed Aassets	Fixed Aassets	Purchase of Fixed Aassets
Description of nature of related party relationship	Fellow subsidiary Company	Fellow subsidiary Company	Fellow subsidiary Company	subsidary	Fellow subsidiary Company
Related party transactions [Abstract]					
Purchases of goods related party transactions	0	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0	11
Sales of property and other assets, related party transactions	0	0	0	0	0
Services received related party transactions	0	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0	0
Leases as lessor related party transactions	0	0	0	0	0
Leases as lessee related party transactions	0	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0	0
Provision of guarantees or collateral to entity related party transactions	0	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0	0
Other related party transactions expense	0	4	0	0	0
Other related party transactions income	0	2	0	0	0
Other related party transactions contribution made	0	0	0	0	0
Other related party transactions contribution received	0	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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis] Related party [Axis]	Related parties [Member]			
	9		10	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Signify Egypt LLC (formally known as Philips Lighting Egypt Llc)	Philips Lighting Egypt Llc	Signify Bangladesh Limited (formally known as Philips Lighting Bangladesh Ltd)	Philips Lighting Bangladesh Ltd)
Country of incorporation or residence of related party	EGYPT	EGYPT	BANGLADESH	BANGLADESH
Description of nature of transactions with related party	Outstanding Receivables	Outstanding Receivables	Outstanding Receivables	Outstanding Receivables
Description of nature of related party relationship	Fellow subsidiary Company	Fellow subsidiary Company	Fellow subsidiary Company	Fellow subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0
Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	0	0	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	0	0	0	0
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	10	45

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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Related parties [Member]		Key management personnel of entity or parent [Member]	
	11		12	
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	Signify Lanka (Private) Limited (formally known as Philips Lighting Lanka P Ltd)	Philips Lighting Lanka P Ltd	Tata Projects Limited	Tata Projects Limited
Country of incorporation or residence of related party	SRI LANKA	S R I LANKA	INDIA	INDIA
CIN of related party			U45203TG1979PLC057431	U45203TG1979PLC057431
Description of nature of transactions with related party	Outstanding Receivables	Outstanding Receivables	Sale of Product & Outstanding Receivables	Sale of Product & Outstanding Receivables
Description of nature of related party relationship	Fellow subsidiary Company	Fellow subsidiary Company	Key Managerial Personnel of the Company are interested	Key Managerial Personnel of the Company are interested
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	0	0	8	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0
Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	0	0	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	0	0	0	0
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	9	26	4	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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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

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]			
	13		14	
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	Voltas Limited	Voltas Limited	Sumit Padmakar Joshi	Sumit Padmakar Joshi
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AEYPJ0276P	AEYPJ0276P
CIN of related party	L29308MH1954PLC009371	L29308MH1954PLC009371		
Description of nature of transactions with related party	Sale of Product & Outstanding Receivables	Sale of Product & Outstanding Receivables	Managerial Remuneration	Managerial Remuneration
Description of nature of related party relationship	Key Managerial Personnel of the Company are interested	Key Managerial Personnel of the Company are interested	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	1	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0
Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	0	0	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	0	0	38	22
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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	15		16	
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	Dibyendu Raychaudhury	Dibyendu Raychaudhury	Nitin Mittal	Nitin Mittal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEFPR7095P	AEFPR7095P	ACQPM4839B	ACQPM4839B
Description of nature of transactions with related party	Managerial Remuneration	Managerial Remuneration	Managerial Remuneration	Managerial Remuneration
Description of nature of related party relationship	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0
Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	0	0	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	10	8	7	6
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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	17		18	
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	Sukanto Aich	Sukanto Aich	(A) Rothin Bhattacharyya*	R o t h i n Bhattacharyya*
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAEPA2893F	AAEPA2893F	AFBPB2108N	AFBPB2108N
Description of nature of transactions with related party	Managerial Remuneration	Managerial Remuneration	Managerial Remuneration	Managerial Remuneration
Description of nature of related party relationship	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0
Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	0	0	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	18	16	0	18
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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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) *Mr. Rothin Bhattacharyya had resigned from the Board w.e.f. 3rd April, 2018 during the financial year 2018-19.

Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	19		20	
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	Harshavardhan Madhav Chitale	Harshavardhan Madhav Chitale	Bidhu Bhusan Mohanty	Bidhu Bhusan Mohanty
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAQPC2492Q	AAQPC2492Q	AITPM8864D	AITPM8864D
Description of nature of transactions with related party	Managerial Remuneration	Managerial Remuneration	Managerial Remuneration	Managerial Remuneration
Description of nature of related party relationship	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0
Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	0	0	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	0	30	0	9
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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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

Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	21		22	
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	Parthasarathi Uma Shanka	Parthasarathi Uma Shanka	Vibha Paul Rishi	Vibha Paul Rishi
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGPU2135E	AAGPU2135E	AAKPR1495E	AAKPR1495E
Description of nature of transactions with related party	Comission to Non-Executive Director & Sitting Fees to Non-Executive Directors	Comission to Non-Executive Director & Sitting Fees to Non-Executive Directors	Comission to Non-Executive Director & Sitting Fees to Non-Executive Directors	Comission to Non-Executive Director & Sitting Fees to Non-Executive Directors
Description of nature of related party relationship	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Transfers of research and development from entity related party transactions	0	0	0	0
Transfers of research and development to entity related party transactions	0	0	0	0
Transfers under license agreements from entity related party transactions	0	0	0	0
Transfers under license agreements to entity related party transactions	0	0	0	0
Transfers under finance agreements from entity, related party transactions	0	0	0	0
Transfers under finance agreements to entity, related party transactions	0	0	0	0
Provision of guarantees or collateral by entity related party transactions	0	0	0	0
Provision of guarantees or collateral to entity related party transactions	0	0	0	0
Commitments made by entity, related party transactions	0	0	0	0
Commitments made on behalf of entity, related party transactions	0	0	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	0	0
Other related party transactions expense	0	0	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	1	2	1	2
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
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	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

Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]	
	23	
Related party [Axis]	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	Vinayak Kashinath Deshpande	Vinayak Kashinath Deshpande
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAUPD5917B	AAUPD5917B
Description of nature of transactions with related party	Comission to Non-Executive Director & Sitting Fees to Non-Executive Directors	Comission to Non-Executive Director & Sitting Fees to Non-Executive Directors
Description of nature of related party relationship	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	0
Revenue from sale of goods related party transactions	0	0
Purchases of property and other assets, related party transactions	0	0
Sales of property and other assets, related party transactions	0	0
Services received related party transactions	0	0
Revenue from rendering of services related party transactions	0	0
Leases as lessor related party transactions	0	0
Leases as lessee related party transactions	0	0
Transfers of research and development from entity related party transactions	0	0
Transfers of research and development to entity related party transactions	0	0
Transfers under license agreements from entity related party transactions	0	0
Transfers under license agreements to entity related party transactions	0	0
Transfers under finance agreements from entity, related party transactions	0	0
Transfers under finance agreements to entity, related party transactions	0	0
Provision of guarantees or collateral by entity related party transactions	0	0
Provision of guarantees or collateral to entity related party transactions	0	0
Commitments made by entity, related party transactions	0	0
Commitments made on behalf of entity, related party transactions	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0
Other related party transactions expense	0	0
Other related party transactions income	0	0
Other related party transactions contribution made	1	2
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]	Textual information (121) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (121)

Disclosure of related party [Text Block]

Related party transactions

(a) Names of companies where control exists:

(i) Ultimate holding company*

Signify N.V. (formerly known as Philips Lighting N.V.)

(ii) Holding Company

Signify Holding B.V.(formerly known as Philips Lighting Holding B.V.)

*During the previous year the Ultimate Holding company- Koninklijke Philips N.V. (KPNV) has reduced its shareholding to 18% in Signify N.V.(formerly known as Philips Lighting N.V.) As on 31st March, 2019, Signify N.V. (Formerly known as Philips Lighting N.V.) is the Ultimate Holding Company which holds 100% in Signify Holding B.V. (formerly known as Philips Lightng Holding B.V.)

(b) Other related parties with whom transactions have taken place during the period:

(i) Fellow Subsidiary Companies

Signify North America Corporation (formerly known as Philips Lighting North America Corporation)

Signify Netherlands B.V.(formerly known as Philips Lighting B.V.)

Signify Luminaires (Chengdu) Co., Ltd.(formerly known as Philips Luminaires (Chengdu) Co., Ltd.)

Signify Luminaires (Shanghai) Co., Ltd.(formerly known as Philips Lighting Luminaires (Shanghai) Co., Ltd.)

Signify Hong Kong Limited(formerly known as Philips Lighting Hong Kong Ltd)

Signify Belgium
: N.V.(formerly known as
Philips Lighting Belgium NV)

Signify Poland Sp.
: z.o.o.(formerly known as
Philips Lighting Poland Sp. z
o.o.)

Signify Hungary
: Kft.(formerly known as
Philips Lighting Hungary
Kft.)

Signify Singapore Pte.
: Ltd.(formerly known as
Philips Lighting Singapore Pte
Ltd)

Signify Poland Bielsko Sp.
: z.o.o.(formerly known as
Philips Lighting Bielsko
Sp.z.o.o.)

Signify Bangladesh
: Limited(formerly known as
Philips Lighting Bangladesh
Ltd)

Signify Lanka (Private)
: Limited(formerly known as
Philips Lighting Lanka P Ltd)

Signify Malaysia Sdn
: Bhd(formerly known as
Philips Lighting Commercial
Malaysia Sdn. Bhd)

Signify Japan GK(formerly
: known as Philips Lighting
Japan Gk)

Signify Commercial
: (Thailand) Ltd.(formerly
known as Philips Electronics
(Thailand) Ltd)

Signify Philippines,
: Inc.(formerly known as
Philips Electronics &
Lighting, Inc)

PT. PMA Signify Commercial
: Indonesia (formerly known as
PT. Philips Indonesia)

Signify New Zealand
: Limited(formerly known as
Philips New Zealand Ltd)

Signify Industry (China) Co.,
Ltd.(formerly known as
Philips Lighting Industry
(China) Co., Ltd.)

Signify (China) Investment
Co., Ltd.(formerly known as
Philips Lighting (China)
Investment Co., Ltd.)

Signify Manufacturing Spain,
S.L.(formerly known as
Philips Indal S.L.)

Signify Electronics
Technology (Shanghai) Co.,
Ltd.(formerly known as
Philips Electronics
Technology (Shanghai) Co
Ltd)

Signify Australia
Limited(formerly known as
Philips Lighting Australia
Limited)

Signify Taiwan
Limited(formerly known as
Philips Lighting Taiwan
Limited)

Signify Vietnam
Limited(formerly known as
Philips Electronics Vietnam
Limited)

Signify Egypt LLC(formerly
known as Philips Lighting
Egypt Llc)

Signify Ukraine
LLC(formerly known as
Philips Lighting Ukraine
LLC)

Signify Mexico S.A. de
C.V.(formerly known as
Philips Mexicana SA de CV)

Signify Colombiana
S.A.S.(formerly known as
Philips Lighting Colombiana
S.A.S.)

Signify Chilena S.A.(formerly
known as Philips Lighting
Chilena S.A.)

Signify Peru S.A.(formerly

: known as Philips Lighting
Peru S.A.)

Signify Caribbean,
Inc.(formerly known as
Philips Lighting Caribbean
INC)

Signify Argentina
S.A.(formerly known as
Philips Lighting Argentina
S.A.)

Signify Eurasia LLC(formerly
: known as Philips Lighting
Eurasia LLC)

Signify Uruguay
S.A.(formerly known as
Philips Lighting Uruguay
S.A.)

Signify Commercial South
Africa (formerly known as
Philips South Africa
(Proprietary) Limited)

Signify France (formerly
: known as Philips France)

: Dynalite Pty Ltd

: ILTI LUCE S.R.L.

: Pits N.V.

Signify Canada Ltd (formerly
: known as Philips Lighting
Canada Limited)

: Signify Maroc SARL

(ii) Key Management Personnel

(1) Executive directors:

- (i) Mr. Sumit Padmakar Joshi (Managing Director & Vice Chairman)
- (ii) Mr. Rothin Bhattacharyya* (Whole-time Director till 3rd April, 2018)
- (iii) Mr. Sukanto Aich (Whole-time Director)

(iv) Mr. Dibyendu Raychoudhury (Chief Financial Officer)

(v) Mr. Nitin Mittal (Company Secretary)

(2) Non- executive directors:

(i) Mr. Murali Sivaraman (Chairman and Director)

(ii) Mr. Parthasarathi Uma Shankar (Independent Director)

(iii) Ms. Vibha Paul Rishi (Independent Director)

(iv) Mr. Vinayak Kashinath Deshpande (Independent Director)

(c) Parties in which the Key Managerial Personnel of the Company are interested:

(i) Tata Projects Limited

(ii) Voltas Limited

Description	Year ended 31 March 2019		Year ended 31 March 2018		Holding Company
	Holding Company	Fellow Subsidiary Companies	Key Managerial Personnel	Parties in which Key Managerial Personnel of the Company are interested	
Purchase of Raw Material and Stock-in -trade	-	2,131	-	-	-
Technical Royalty paid	-	1,163	-	-	-

Management support services charge	1,560	-	-	-	1,448
Purchase of IT Services	-	490	-	-	-
Reimbursements paid	-	4	-	-	-
Expense on share based incentives	59	-	-	-	52
Purchase of Fixed assets	-	-	-	-	-
Sale of Fixed assets	-	0	-	-	-
Sale of products	-	1,212	-	9	-
Sale of Services	195	1,150	-	-	131
Reimbursement received	3	2	-	-	-
Managerial Remuneration					
Mr. Sumit Padmakar Joshi	-	-	38	-	-
Mr. Dibyendu Raychaudhury	-	-	10	-	-
Mr. Nitin Mittal	-	-	7	-	-
Mr. Sukanto Aich	-	-	18	-	-
Mr. Rothin Bhattacharyya*	-	-	-	-	-
Mr. Harshavardhan Madhav Chitale	-	-	-	-	-
Mr. Bidhu Bhusan Mohanty	-	-	-	-	-

Commission to Non-executive directors

Mr. Parthasarathi Uma Shankar	-	-	1	-	-
Ms. Vibha Paul Rishi	-	-	1	-	-
Mr. Vinayak Kashinath Deshpande	-	-	1	-	-

Sitting fees to Non-executive directors

Mr. Parthasarathi Uma Shankar	-	-	0	-	-
Ms. Vibha Paul Rishi	-	-	0	-	-
Mr. Vinayak Kashinath Deshpande	-	-	0	-	-

Outstandings

Payable	614	741	-	-	126
Receivable	-	109	-	4	-

Key managerial personnel compensation

(a) short-term employee benefits	-	-	61	-	-
(b) post-employment benefits	-	-	-	-	-
(c) other long-term benefits	-	-	12	-	-
(d) termination benefits	-	-	-	-	-

Other short term benefits	-	-	4	-	-
- Commission to Non executive directors					
- Sitting fees to Non executive directors	-	-	1	-	-

The above mentioned transactions were made on normal commercial terms and conditions and at market rates.

*Mr. Rothin Bhattacharyya had resigned from the Board w.e.f. 3rd April, 2018 during the financial year 2018-19.

Relationship / Name of the related party	Description of the nature of transaction	Value of the transactions*	
Year ended	Year ended		
31-Mar-19	31-Mar-18		
(Rupees in million)	(Rupees in million)		
(i) Holding Company			
Signify Holding B.V.(formally known as Philips Lighting Holding B.V.)	Management support services charge	1,560	1,448
Reimbursement received	3	-	
Sale of Services	195	131	
Expense on share based incentives	59	52	

(ii) Fellow
Subsidiary
Companies

Signify Hong Kong Limited (formally known as Philips Lighting Hong Kong Ltd)	Purchase of Raw Material and Stock-in -trade	-	325
Signify Netherlands B.V.(formally known as Philips Lighting B.V.)	Purchase of Raw Material and Stock-in -trade	688	592
Signify Poland Sp. z.o.o.(formally known as Philips Lighting Poland Sp. z o.o.)	Purchase of Raw Material and Stock-in -trade	249	204
Signify Luminaires (Chengdu) Co., Ltd.(formally known as Philips Luminaires (Chengdu) Co., Ltd.)	Purchase of Raw Material and Stock-in -trade	306	189
Signify Luminaires (Shanghai) Co., Ltd.(formally known as Philips Lighting Luminaires (Shanghai) Co., Ltd.)	Purchase of Raw Material and Stock-in -trade	228	-
Signify Netherlands B.V.(formally known as Philips Lighting B.V.)	Purchase of IT Services	490	347
Signify Netherlands B.V.(formally known as Philips Lighting B.V.)	Technical Royalty paid	392	454
Signify Hong Kong Limited(formally	Technical Royalty paid	771	560

known as Philips
Lighting Hong
Kong Ltd)

Philips India Limited	Reimbursements paid	-	4
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Signify Netherlands B.V.(formally known as Philips Lighting B.V.)	Reimbursements paid	4	1
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Signify Netherlands B.V.(formally known as Philips Lighting B.V.)	Reimbursement received	2	5
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Philips India Limited	Reimbursement received	-	2
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Signify Poland Sp. z.o.o.(formally known as Philips Lighting Poland Sp. z o.o.)	Reimbursement received	0	-
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Signify Hong Kong Limited(formally known as Philips Lighting Hong Kong Ltd)	Sale of products	491	865
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Signify Netherlands B.V.(formally known as Philips Lighting B.V.)	Sale of products	418	251
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Signify Netherlands B.V.(formally known as Philips Lighting B.V.)	Sale of Services	1,138	1,015
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Signify Industry (China) Co., Ltd.(formally known as Philips Lighting Industry (China) Co., Ltd.)	Purchase of Fixed assets	-	11
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Signify Poland Sp. z.o.o.(formally known as Philips Lighting Poland Sp. z o.o.)	Sale of Fixed assets	0	2
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(ii) Parties in which the Key Managerial Personnel of the Company are interested:

Tata Projects Limited	Sale of products	8	-
Voltas Limited	Sale of products	1	-

* Transactions with parties which comprises more than 10% of aggregate value of related party transactions

Outstanding balances at year/period end**	Payable / Receivable	Year ended	Year ended
31-Mar-19	31-Mar-18		
(Rupees in million)	(Rupees in million)		

(i) Holding Company

Signify Holding B.V.(formally known as Philips Lighting Holding B.V.)	Payable	614	126
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(ii) Fellow Subsidiary Companies

Signify Hong Kong Limited(formally known as Philips Lighting Hong Kong Ltd)	Payable	-	240
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Signify Netherlands B.V.(formally known as Philips Lighting B.V.)	Payable	300	399
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Signify Hong Kong Limited(formally known as Philips Lighting Hong Kong Ltd)	Receivable	-	37
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Signify Egypt LLC(formally known as Philips Lighting Egypt Llc)	Receivable	27	-
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Signify Netherlands B.V.(formally known as Philips Lighting B.V.)	Receivable	25	-
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Signify Bangladesh Limited (formally known as Philips Lighting Bangladesh Ltd)	Receivable	10	45
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Signify Lanka (Private) Limited (formally known as Philips Lighting Lanka P Ltd)	Receivable	9	26
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(ii) Parties in which the Key Managerial Personnel of the Company are interested:

Tata Projects Limited	Receivable	4	-
Voltas Limited	Receivable	0	-

** Balances with parties which comprises more than 10% of aggregate value of related party balances

[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]	Tax contingent liability [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	Textual information (122) [See below]	Textual information (123) [See below]
Estimated financial effect of contingent liabilities	810	6,063

Disclosure of other provisions [Table]

..(1)

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

Classes of other provisions [Axis]	Legal proceedings provision [Member]			Other environment related provision [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 other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions	-1	65		-37
Total additional provisions, other provisions	-1	65		-37
Total changes in other provisions	-1	65		-37
Other provisions at end of period	455	456	391	154

Disclosure of other provisions [Table]

..(2)

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

Classes of other provisions [Axis]	Other environment related provision [Member]		Other provisions, others [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 other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions	-249		100	9
Total additional provisions, other provisions	-249		100	9
Total changes in other provisions	-249		100	9
Other provisions at end of period	191	440	428	328
Description of other provisions, others			Refer to child member	Refer to child member

Disclosure of other provisions [Table]

..(3)

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

Classes of other provisions [Axis]	Other provisions, others [Member]	Other provisions, others 1 [Member]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions		100		16
Total additional provisions, other provisions		100		16
Total changes in other provisions		100		16
Other provisions at end of period	319	424	324	308
Description of other provisions, others		Replacement Guarantee	Replacement Guarantee	

Disclosure of other provisions [Table]

..(4)

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

Classes of other provisions [Axis]	Other provisions, others 2 [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of other provisions [Abstract]			
Disclosure of other provisions [Line items]			
Reconciliation of changes in other provisions [Abstract]			
Changes in other provisions [Abstract]			
Additional provisions, other provisions [Abstract]			
New provisions, other provisions	0	-7	
Total additional provisions, other provisions	0	-7	
Total changes in other provisions	0	-7	
Other provisions at end of period	4	4	11
Description of other provisions, others	Contingencies	Contingencies	

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]		
Disclosure of other provisions [TextBlock]	Signify Innovations India Limited	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Textual information (124) [See below]	Textual information (125) [See below]

Textual information (122)

Description of nature of obligation, contingent liabilities

(i) In respect of disputed excise demands - Rs. 349 million (As at 31 March 2018 - Rs. 363 million) (ii) The Contingent Liability on account of Income Tax cases relating to erstwhile Lighting Business of Philips India Limited (PIL) is estimated at Rs 461 million (Previous year – Rs 1,868 million) out of Common estimated Income Tax Liability of lighting business and other businesses of Philips India Limited in various years. As per the MOU (Memorandum of Understanding) dated 31 March 2016 signed between Philips India Limited and Signify Innovations India Limited (formally known as Philips Lighting India Limited) at the time of demerger of lighting business, the Income Tax cases upto the effective date of demerger shall be contested by Philips India Limited and the amount of liability, if any, upon conclusion of case relating to lighting business shall be payable by Signify Innovations India Limited (formally known as Philips Lighting India Limited) to Philips India Limited on the basis of respective segment turnover (agreed as part of MOU) of relevant years. (iii) In respect of suppliers' / customers' demands and certain tenancy / sales tax disputes for which the liability is not ascertainable. (iv) As per Memorandum of Understanding (MOU) signed at the time of Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited (“Demerged Company” or “Philips India”) and the Company wherein it was agreed that all current or potential litigations in relation to Sales Tax/VAT and Service Tax matters pertaining to earlier years shall be contested by Philips India and based upon the outcome of such matters, the Company will be liable to pay Philips India all such liabilities once decided against the Company post conclusion of appellate proceedings, if any. Philips India Limited has intimated the Company about potential liabilities amounting to Rs. 1,572 million in respect of such litigations pertaining to Sales Tax/VAT, service tax and other matters which has been allocated to the Company. Management has asked Philips India to share documentation in respect of such litigations along with the basis of allocation between both the companies. Considering Philips India has not been able to share the relevant details and documentation along with the basis of allocation, the Company has not accepted such liabilities and therefore, presently being disclosed as a contingent liability as in the nature of claims against the Company not acknowledged as debts due to pending receipt of such information/documentation from Philips India. "The Company does not expect any reimbursements in respect of the above contingent liabilities. It is not practicable to estimate the timing of cash outflows, if any, in respect of (i), (ii), (iii) and (iv) above, pending resolution of the legal proceedings. (v) The PF trust related to old employees (Pre Demerger employees) of Signify Innovations India Limited is presently been managed by Philips India Limited. The Company is aware that there is an investment of INR 772 million made by the PF Trust in the IL&FS related investments wherein after netting of surplus in the trust, the maximum potential exposure related to lighting employees as on 31st March 2019 is INR 111 million (based on Investment allocation - 19 %). As per publicly available information, IL&FS and related entities are undergoing insolvency proceedings and Philips India's PF Trust has filed intervention petition in NCLAT. Management believes that Signify is an indirect party whereas Philips India is a direct stakeholder who in case of any negative impact due to IL&FS Investments will evaluate and inform Signify about the stand taken by them in the case. However, Philips India has not indicated and communicated to Signify any write-off on the IL&FS related investments in the Provident Fund accounts till now. Further, Signify Management is legally evaluating the impact (applicability from MOU / Related Amount) which can be enforced on Signify via Memorandum of Understanding (MOU) signed at the time of Demerger. Considering the above facts, Signify have not considered the recognition of such additional short term liability in the Financials and the amount is being disclosed as a Contingent Liability."

Textual information (123)

Description of nature of obligation, contingent liabilities

(i) In respect of disputed excise demands - Rs. 363 million (As at 31 March 2017 - Rs. 364 million) " (ii) The Contingent Liability on account of Income Tax cases relating to erstwhile Lighting Business of Philips India Limited (PIL) is estimated at Rs 1,868 million (Previous year – Rs3,197 million) out of Common estimated Income Tax Liability of lighting business and other businesses of Philips India Limited amounting to Rs3,832 million (Previous year – Rs 5,918 million) in various years. As per the MOU (Memorandum of Understanding) dated 31 March 2016 signed between Philips India Limited and Philips Lighting India Limited at the time of demerger of lighting business, the Income Tax cases upto the effective date of demerger shall be contested by Philips India Limited and the amount of liability, if any, upon conclusion of case relating to lighting business shall be payable by Philips Lighting India Limited to Philips India Limited on the basis of respective segment turnover (agreed as part of MOU) of relevant years. "

Textual information (124)

Description of other contingent liabilities others

Contingent liabilities (i) In respect of disputed excise demands - Rs. 349 million (As at 31 March 2018 - Rs. 363 million)
(ii) The Contingent Liability on account of Income Tax cases relating to erstwhile Lighting Business of Philips India Limited (PIL) is estimated at Rs 461 million (Previous year – Rs 1,868 million) out of Common estimated Income Tax Liability of lighting business and other businesses of Philips India Limited in various years. As per the MOU (Memorandum of Understanding) dated 31 March 2016 signed between Philips India Limited and Signify Innovations India Limited (formally known as Philips Lighting India Limited) at the time of demerger of lighting business, the Income Tax cases upto the effective date of demerger shall be contested by Philips India Limited and the amount of liability, if any, upon conclusion of case relating to lighting business shall be payable by Signify Innovations India Limited (formally known as Philips Lighting India Limited) to Philips India Limited on the basis of respective segment turnover (agreed as part of MOU) of relevant years.

(iii) In respect of suppliers' / customers' demands and certain tenancy / sales tax disputes for which the liability is not ascertainable.

(iv) As per Memorandum of Understanding (MOU) signed at the time of Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited ("Demerged Company" or "Philips India") and the Company wherein it was agreed that all current or potential litigations in relation to Sales Tax/VAT and Service Tax matters pertaining to earlier years shall be contested by Philips India and based upon the outcome of such matters, the Company will be liable to pay Philips India all such liabilities once decided against the Company post conclusion of appellate proceedings, if any. Philips India Limited has intimated the Company about potential liabilities amounting to Rs. 1,572 million in respect of such litigations pertaining to Sales Tax/VAT, service tax and other matters which has been allocated to the Company. Management has asked Philips India to share documentation in respect of such litigations along with the basis of allocation between both the companies. Considering Philips India has not been able to share the relevant details and documentation along with the basis of allocation, the Company has not accepted such liabilities and therefore, presently being disclosed as a contingent liability as in the nature of claims against the Company not acknowledged as debts due to pending receipt of such information/documentation from Philips India. The Company does not expect any reimbursements in respect of the above contingent liabilities. It is not practicable to estimate the timing of cash outflows, if any, in respect of

(i), (ii), (iii) and (iv) above, pending resolution of the legal proceedings.

(v) The PF trust related to old employees (Pre Demerger employees) of Signify Innovations India Limited is presently being managed by Philips India Limited. The Company is aware that there is an investment of INR 772 million made by the PF Trust in the IL&FS related investments wherein after netting of surplus in the trust, the maximum potential exposure related to lighting employees as on 31st March 2019 is INR 111 million (based on Investment allocation - 19 %). As per publicly available information, IL&FS and related entities are undergoing insolvency proceedings and Philips India's PF Trust has filed intervention petition in NCLAT.

Management believes that Signify is an indirect party whereas Philips India is a direct stakeholder who in case of any negative impact due to IL&FS Investments will evaluate and inform Signify about the stand taken by them in the case. However, Philips India has not indicated and communicated to Signify any write-off on the IL&FS related investments in the Provident Fund accounts till now.

Further, Signify Management is legally evaluating the impact (applicability from MOU / Related Amount) which can be enforced on Signify via Memorandum of Understanding (MOU) signed at the time of Demerger. Considering the above facts, Signify have not considered the recognition of such additional short term liability in the Financials and the amount is being disclosed as a Contingent Liability.

Textual information (125)

Description of other contingent liabilities others

(i) In respect of disputed excise demands - Rs. 363 million (As at 31 March 2017 - Rs. 364 million) " (ii) The Contingent Liability on account of Income Tax cases relating to erstwhile Lighting Business of Philips India Limited (PIL) is estimated at Rs 1,868 million (Previous year – Rs 3,197 million) out of Common estimated Income Tax Liability of lighting business and other businesses of Philips India Limited amounting to Rs 3,832 million (Previous year – Rs 5,918 million) in various years. As per the MOU (Memorandum of Understanding) dated 31 March 2016 signed between Philips India Limited and Philips Lighting India Limited at the time of demerger of lighting business, the Income Tax cases upto the effective date of demerger shall be contested by Philips India Limited and the amount of liability, if any, upon conclusion of case relating to lighting business shall be payable by Philips Lighting India Limited to Philips India Limited on the basis of respective segment turnover (agreed as part of MOU) of relevant years. "

[700200] Notes - Corporate social responsibility**Disclosure of net profits for last three financial years [Table]**

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2017-18	2016-17	2015-16
Profit before tax of financial year	2,826	1,387	625
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	5,369	1,356	670

Classification of CSR spending [Table]

..(1)

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

Classification of CSR spending [Axis]	1	2	3	4
	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 CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Line items]				
CSR project or activity identified	Skill development training to enhance the employability of underprivileged youth	Promotion of quality education in rural schools through infrastructural upgrade using Solar based and Energy efficient lighting	Promotion of Sports through lighting infrastructural upgrade in playgrounds	Rural Development Project of Lighting up villages with solar street lighting
Sector in which project is covered	(A) Vocational skills	(B) Education	Training to promote sports	Rural development projects
Whether projects or programs undertaken in local area or other	Ujjwal Jeevan Program PAN INDIA Total 3,395 youth trained as per NSDC Skill levels – Assistant Electrician and RPL across 17 states.	Textual information (126) [See below]	Textual information (127) [See below]	Textual information (128) [See below]
Name of state or union territory where projects or programs was undertaken	All India	All India	All India	All India
Name of district where projects or programs was undertaken	Ujjwal Jeevan Program PAN INDIA Total 3,395 youth trained as per NSDC Skill levels – Assistant Electrician and RPL across 17 states.	Textual information (129) [See below]	Textual information (130) [See below]	Textual information (131) [See below]
Budget amount outlay project or program wise	13.6	9.9	8.5	14.36
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	13.6	9.9	8.5	14.36
Total amount spent on projects or programs	13.6	9.9	8.5	14.36
Cumulative expenditure upto reporting period	13.6	9.9	8.5	14.36
Mode of amount spent	(C) Other implementing agencies	(D) Other implementing agencies	(E) Other implementing agencies	(F) Other implementing agencies

Footnotes

(A) Skill development of youth

(B) Promotion of quality education in rural schools through infrastructural upgrade using Solar based and Energy efficient lighting

(C) 100% payment was made by the Company to the implementing agency (Don Bosco Tech Society)

(D) 1 Skill development training to enhance the employability of underprivileged youth Skill Development Ujjwal Jeevan Program PAN INDIA Total 3,395 youth trained as per NSDC Skill levels – Assistant Electrician and RPL 13.60 Direct expenditure - 13.60 13.60 100% payment was made by the Company to the implementing agency (Don Bosco Tech Society) 2 Promotion of quality education in rural schools through infrastructural upgrade using Solar based and Energy efficient lighting Promotion of Education 100% payment was made by the company to the following implementing agencies 21 Schools illuminated in Gumla and Ranchi District of Jharkhand 8.56 Direct expenditure - 8.56 8.56 The Energy and Resource Institute (TERI) 15 Schools illuminated in Greater Noida District of Uttar Pradesh 0.20 Direct expenditure - 0.20 0.20 SRF Foundation 1 School illuminated in Alwar District of Rajasthan 1.14 Direct expenditure - 1.14 1.14 National Skills Foundation of India

(E) Promotion of Sports through lighting infrastructural upgrade in playgrounds Promotion of Sports Khel Jyoti Program 100% payment was made by the company to the following implementing agencies 5 badminton courts illuminated in 4 Government Schools in Nuh District, Haryana 1.90 Direct expenditure - 1.90 1.90 SRF Foundation Lighting up of Athletic track at Inspire Institute of Sports, Bellary District, Karnataka 6.00 Direct expenditure - 6.00 6.00 JSW Foundation 1 School playground illuminated in Alwar District of Rajasthan 0.60 Direct expenditure - 0.60 0.60 National Skills Foundation of India

(F) Rural Development Project of Lighting up villages with solar street lighting Rural Development of villages Har Gaon Roshan Program 100% payment was made by the company to the following implementing agencies 3 villages electrified and illuminated through Solar DC Microgrid in Ladakh district, Jammu & Kashmir 3.42 Direct expenditure - 3.42 3.42 National Skills Foundation of India and Global Himalayan Expedition 15 forest fringe villages illuminated through Solar Street lighting in Bahraich District of Uttar Pradesh 6.76 Direct expenditure - 6.76 6.76 World Wide Fund for Nature India (WWF-India) 14 flood affected villages illuminated through Solar Street lighting in Idduki district of Kerala 4.18 Direct expenditure - 4.18 4.18 Evangelical Social Action Forum (ESAF)

Classification of CSR spending [Table]

..(2)

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

Classification of CSR spending [Axis]	5	6
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of CSR spending [Abstract]		
Details of CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Line items]		
CSR project or activity identified	Donation to Kerala Chief Minister's Distress Relief Fund (CMDRF)	Administrative Expenses incurred on the above-mentioned projects
Sector in which project is covered	(A) Other Central Government Funds	Other Central Government Funds
Whether projects or programs undertaken in local area or other	Kerala Chief Minister's Distress Relief Fund (CMDRF)	Administrative Expenses incurred on the above-mentioned projects
Name of state or union territory where projects or programs was undertaken	All India	All India
Name of district where projects or programs was undertaken	Kerala Chief Minister's Distress Relief Fund (CMDRF)	Administrative Expenses incurred on the above-mentioned projects
Budget amount outlay project or program wise	1.46	1.64
Amount spent on projects or programs [Abstract]		
Direct expenditure on projects or programs	1.46	1.64
Total amount spent on projects or programs	1.46	1.64
Cumulative expenditure upto reporting period	1.46	1.64
Mode of amount spent	(B) Other implementing agencies	(C) Other implementing agencies

Footnotes

(A) Disaster relief and rehabilitation

(B) 100% payment was made by the company to CMDRF

(C) 100% payment was made by the company

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

	01/04/2018 to 31/03/2019
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (132) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (133) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (134) [See below]
Disclosure overview of projects or programs proposed to be undertaken CSR policy	Textual information (135) [See below]
Disclosure web link of company at which CSR policy is placed	www.lighting.philips.co.in
Average net profit for last three financial years	2,465
Prescribed CSR expenditure	49.3
Amount CSR to be spent for financial year	49.3
Amount CSR spent for financial year	50
Amount spent in local area	49.3
Amount unspent CSR	0
Disclosure manner in which amount CSR spent during financial year explanatory [TextBlock]	Textual information (136) [See below]
Details of implementing agency	Textual information (137) [See below]
Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company	Implementation and monitoring of the CSR policy are in compliance with the CSR objectives and policy of the Company.

Textual information (126)

Whether projects or programs undertaken in local area or other

Jagmag Pathshala Program a)21 Schools illuminated in Gumla and Ranchi District of Jharkhand b) 15 Schools illuminated in Greater Noida District of Uttar Pradesh c)1 School illuminated in Alwar District of Rajasthan

Textual information (127)

Whether projects or programs undertaken in local area or other

Khel Jyoti Program a)5 badminton courts illuminated in 4 Government Schools in Nuh District, Haryana b)Lighting up of Athletic track at Inspire Institute of Sports, Bellary District, Karnataka c)1 School playground illuminated in Alwar District of Rajasthan

Textual information (128)

Whether projects or programs undertaken in local area or other

Har Gaon Roshan Program a)3 villages electrified and illuminated through Solar DC Microgrid in Ladakh district, Jammu & Kashmir b)15 forest fringe villages illuminated through Solar Street lighting in Bahraich District of Uttar Pradesh c)14 flood affected villages illuminated through Solar Street lighting in Idduki district of Kerala

Textual information (129)

Name of district where projects or programs was undertaken

Jagmag Pathshala Program a)21 Schools illuminated in Gumla and Ranchi District of Jharkhand b) 15 Schools illuminated in Greater Noida District of Uttar Pradesh c)1 School illuminated in Alwar District of Rajasthan

Textual information (130)

Name of district where projects or programs was undertaken

Khel Jyoti Program a)5 badminton courts illuminated in 4 Government Schools in Nuh District, Haryana b)Lighting up of Athletic track at Inspire Institute of Sports, Bellary District, Karnataka c)1 School playground illuminated in Alwar District of Rajasthan

Textual information (131)

Name of district where projects or programs was undertaken

Har Gaon Roshan Program a)3 villages electrified and illuminated through Solar DC Microgrid in Ladakh district, Jammu & Kashmir b)15 forest fringe villages illuminated through Solar Street lighting in Bahraich District of Uttar Pradesh c)14 flood affected villages illuminated through Solar Street lighting in Idduki district of Kerala

Textual information (132)

Disclosure of corporate social responsibility explanatory [Text Block]

ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2015 read with Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs:

The Board of Directors approved CSR Policy of the Company, pursuant to the provisions of Section 135 of the Companies Act, 2013 and the rules notified thereunder.

The CSR Policy of the Company is accessible on your Company's website (www.signify.com).

In terms of the mandate of the CSR Committee and being a Lighting Company, the focus of the CSR programs of the Company has been to unlock the extraordinary potential of light for brighter lives and a better world, by providing underprivileged sections of the society access to clean & renewable solar lighting and enhancing the employability of rural youth through skill development programs. The four key pillars of our CSR program are as follows:

· Ujjwal Jeevan – This is a skill development program to train youth as electricians and solar technicians to enhance their employability. The program was conducted together with our training partner in 2 formats – a 100 hours module and a 16 hours module. A total of 3,395 youth was trained under this program including our first ever women electrician batch, setting a new standard in the lighting industry.

· Har Gaon Roshan (Lighting up villages) - The objective of this program is to promote rural development by providing solar energy-based lighting facilities in rural villages to enhance the safety of women and children after sunset and extend the working day of the village, thereby also enabling economic activities after sunset. A total of 32 villages benefitted from this program including 3 remote villages in Ladakh that were electrified through Solar DC Microgrid solutions and 29 villages in Uttar Pradesh and Kerala that were illuminated with solar street lighting.

· Jagmag Pathshala (School Lighting) – The main objective of this program is to promote education by providing a better learning environment for school students in rural areas, through better illuminated classrooms powered by solar microgrids and LED lighting. This year we illuminated 37 schools, including 21 schools in remote parts of Jharkhand and one school in Alwar district of Rajasthan with solar microgrid solutions and 15 Schools in Dadri, Uttar Pradesh with LED Lighting.

· Khel Jyoti (Lighting up playgrounds) – The objective of the program is to promote rural sports by illuminating playgrounds in rural areas by providing better lighting facilities to nurture young sports talent and enable children to play after dark. We have illuminated total 6 playgrounds this year, including 5 badminton courts in Nuh District of Haryana and 1 in Rajasthan with solar powered lighting. Additionally, the company has also started a 2-year project to light up an athletic track at the Inspire Institute of Sports, Bellary Karnataka that promotes rural sporting talent. The project has started in this financial year and part payment has been made towards the first phase of the project during this financial year. The second phase of the project will be completed in the next financial year.

2. The Composition of the CSR Committee:

The Committee was setup to oversee the corporate social responsibility and other business related with CSR activities as referred by the

Board, as and when deemed necessary, for the consideration and recommendation of the Committee. The Committee adopted a Corporate Social Responsibility (CSR) policy to discharge the role of Corporate Social Responsibility Committee as envisaged under Section 135 of the Companies Act, 2013 which includes formulating and recommending to the Board the activities to be undertaken by the Company as per Schedule VII to the Companies Act, 2013 and the amount of expenditure to be incurred on the same.

The Corporate Social Responsibility Committee presently comprises of the following members:

1	Ms. Vibha P. Rishi	Chairperson
2	Mr. Sukanto Aich	Member
3	Mr. Sumit Padmakar Joshi	Member

Mr. P. Uma Shankar has resigned from the directorship of the Company with effect from 26th April, 2019. Accordingly, he ceased to be member of the Committee.

Mr. Nitin Mittal, Company Secretary of the Company, acts as the Secretary to the Committee.

During the financial year under the review, the Committee met four times, the details of the same are provided in Annexure-II of the Directors' Report.

3. Average net profit of the company for last three financial years:

Financial years	Average Net Profit Before Tax as per section 198 of the Act. (Amount in Rs. Million)
2015-16, 2016-2017 & 2017-2018	2,465

4. Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above):

2% of Average Profit calculated above in item no. 3 – Rs. 49.30 Million

5. Details of CSR spent during the financial year.

(a) Total amount to be spent for the financial year - Rs 49.30 Million

(b) Amount unspent , if any- NIL

(c) Manner in which the amount spent during the financial year is detailed below:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S.No.	CSR Projects or activity identified	Sector in which the project is covered	Projects or programs (1) Local Area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (Rs. in Million)	Amount spent on the projects or programs Sub-heads: (1) Direct Expenditure on projects or programs (2) Overheads (Rs. in Million)	Cumulative expenditure upto the reporting period (Rs. in Million)	Amount spent: Direct or through implementing agency
1	Skill development training to enhance the employability of underprivileged youth	Skill Development	Ujjwal Jeevan Program PAN INDIA Total 3,395 youth trained as per NSDC Skill levels – Assistant Electrician and RPL	13.60	Direct expenditure - 13.60	13.60	100% payment was made by the Company to the implementing agency (Don Bosco Tech Society)
2	Promotion of quality education in rural schools through infrastructural upgrade using Solar based and Energy efficient lighting	Promotion of Education	Jagmag Pathshala Program				100% payment was made by the company to the following implementing agencies
	21 Schools illuminated in Gumla and Ranchi District of Jharkhand			8.56	Direct expenditure - 8.56		The Energy and Resource Institute (TERI)
	15 Schools illuminated in Greater Noida District of Uttar Pradesh			0.20	Direct expenditure - 0.20		SRF Foundation
	1 School illuminated in Alwar District of				Direct		National Skills

Rajasthan	1.14	expenditure - 1.14 1.14	Foundation of India	
3	Promotion of Sports through lighting infrastructural upgrade in playgrounds	Promotion of Khel Jyoti Sports Program		100% payment was made by the company to the following implementing agencies
	5 badminton courts illuminated in 4 Government Schools in Nuh District, Haryana	1.90	Direct expenditure - 1.90 1.90	SRF Foundation
	Lighting up of Athletic track at Inspire Institute of Sports, Bellary District, Karnataka	6.00	Direct expenditure - 6.00 6.00	JSW Foundation
	1 School playground illuminated in Alwar District of Rajasthan	0.60	Direct expenditure - 0.60 0.60	National Skills Foundation of India
4				
	Rural Development Project of Lighting up villages with solar street lighting	Rural Development of villages Har Gaon Roshan Program		100% payment was made by the company to the following implementing agencies

3 villages electrified and illuminated through Solar DC Microgrid in Ladakh district, Jammu & Kashmir	3.42	Direct expenditure - 3.42 3.42	National Skills Foundation of India and Global Himalayan Expedition				
15 forest fringe villages illuminated through Solar Street lighting in Bahraich District of Uttar Pradesh	6.76	Direct expenditure - 6.76 6.76	World Wide Fund for Nature India (WWF-India)				
14 flood affected villages illuminated through Solar Street lighting in Idduki district of Kerala	4.18	Direct expenditure - 4.18 4.18	Evangelical Social Action Forum (ESAF)				
5	Donation to Kerala Chief Minister's Distress Relief Fund (CMDRF)	Disaster relief and rehabilitation	Kerala Chief Minister's Distress Relief Fund (CMDRF)	1.46	Direct expenditure - 1.46	1.46	100% payment was made by the company to CMDRF
6	Administrative Expenses incurred on the above-mentioned projects		Administrative Expenses incurred on the above-mentioned projects	1.64	1.64	1.64	100% payment was made by the company
Total				49.46	49.46	49.46	-

Details of Implementing Agencies:

Signify Innovations India Limited has partnered with various non-profit organizations to leverage upon the collective expertise, to implement its CSR programs during the said financial year

a. Don Bosco Tech Society - Don Bosco Tech Society is a registered society under the Indian Societies Registration Act, with credible track record in providing different types of formal, non-formal and short-term vocational training through its institutions spread across the country especially for youngsters who are socially and economically deprived, enabling them to learn a trade and re-enter the formal vocational school system to upgrade their skills. The partner has been imparting specialized skills and behavior to their students in order to generate formal employment or self-employment opportunities.

b. The Energy and Resource Institute (TERI) – TERI is registered under the Societies Registration Act, incorporated in the year 1974 and is an independent, multi-dimensional organization with capabilities in research, policy, consultancy and implementation of programs in the fields of energy, environment, climate change and sustainability.

c. SRF Foundation - SRF Foundation is a society registered under the Societies Registration Act, 1860 and is the corporate social

responsibility arm of SRF Limited. The SRF foundation works towards achieving quality education and training that inspires children and youth from all sections of the society to achieve their individual aspirations and thus help in building a better society for tomorrow, through the knowledge, skills and values acquired by these children.

d. JSW Foundation - JSW Foundation, a Charitable Trust registered under the Indian Trust Act 1882, is the social development arm of the JSW Group, which works towards social development activities in the area of education, health, skill development, sports promotion and providing fair opportunities to all to achieve social inclusion and development to create a happy and socio-economically inclusive India.

e. World Wide Fund for Nature-India (WWF-India)- WWF-India is a not-for-profit organization registered as a Charitable Trust under Bombay Public Trust Act 1950, engaged in conservation activities. Its mission is to stop the degradation of the planet's natural environment and build a future in which humans live in harmony with nature.

f. Evangelical Social Action Forum(ESAF)- ESAF is a not-for-profit organization registered under Travancore Cochin Literal and Scientific Charitable Societies Act of 1955, engaged in transforming lives and communities of the marginalized. It is holistically engaged in a wide range of skill development, livelihoods, agriculture, education and health support projects to empower women and youth.

g. National Skills Foundation of India (NSFI)- NSFI is a not-for-profit organization focused on livelihood enhancement through skill building and incubation to impact the various factors of deprivation amongst the poor.

6. In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report: Not Applicable

7. We hereby declare that implementation and monitoring of the CSR policy are in compliance with the CSR objectives and policy of the Company.

For SIGNIFY INNOVATIONS INDIA LIMITED

SUMIT PADMAKAR JOSHI

VIBHA PAUL RISHI

Managing Director & CEO

Independent Director

Member- CSR Committee

Chairperson- CSR Committee

(DIN:-07018906)

(DIN: 05180796)

Place: Bengaluru

Date: 24th June, 2019

Textual information (133)

Disclosure of composition of CSR committee [Text Block]

Corporate Social Responsibility Committee:

During the financial year 2018-19, 4 (four) meetings of the Corporate Social Responsibility Committee were held on 29th June, 2018, 25th September, 2018, 21st December, 2018 and 25th February, 2019.

Name of members	Nature of membership	Attendance at the CSR Committee meetings	
No. of Meetings which Director was entitled to attend	No. of Meetings attended		
Ms. Vibha Rishi Paul	Chairperson	4	3
Mr. P. Uma Shankar	Member	4	4
Mr. Sumit Padmakar Joshi	Member	4	4
Mr. Sukanto Aich	Member	3	3

Textual information (134)

Details CSR policy [Text Block]

The Board of Directors approved CSR Policy of the Company, pursuant to the provisions of Section 135 of the Companies Act, 2013 and the rules notified thereunder.

The CSR Policy of the Company is accessible on your Company's website (www.signify.com).

In terms of the mandate of the CSR Committee and being a Lighting Company, the focus of the CSR programs of the Company has been to unlock the extraordinary potential of light for brighter lives and a better world, by providing underprivileged sections of the society access to clean & renewable solar lighting and enhancing the employability of rural youth through skill development programs. The four key pillars of our CSR program are as follows:

- Ujjwal Jeevan – This is a skill development program to train youth as electricians and solar technicians to enhance their employability. The program was conducted together with our training partner in 2 formats – a 100 hours module and a 16 hours module. A total of 3,395 youth was trained under this program including our first ever women electrician batch, setting a new standard in the lighting industry.

- Har Gaon Roshan (Lighting up villages) - The objective of this program is to promote rural development by providing solar energy-based lighting facilities in rural villages to enhance the safety of women and children after sunset and extend the working day of the village, thereby also enabling economic activities after sunset. A total of 32 villages benefitted from this program including 3 remote villages in Ladakh that were electrified through Solar DC Microgrid solutions and 29 villages in Uttar Pradesh and Kerala that were illuminated with solar street lighting.

- Jagmag Pathshala (School Lighting) – The main objective of this program is to promote education by providing a better learning environment for school students in rural areas, through better illuminated classrooms powered by solar microgrids and LED lighting. This year we illuminated 37 schools, including 21 schools in remote parts of Jharkhand and one school in Alwar district of Rajasthan with solar microgrid solutions and 15 Schools in Dadri, Uttar Pradesh with LED Lighting.

- Khel Jyoti (Lighting up playgrounds) – The objective of the program is to promote rural sports by illuminating playgrounds in rural areas by providing better lighting facilities to nurture young sports talent and enable children to play after dark. We have illuminated total 6 playgrounds this year, including 5 badminton courts in Nuh District of Haryana and 1 in Rajasthan with solar powered lighting. Additionally, the company has also started a 2-year project to light up an athletic track at the Inspire Institute of Sports, Bellary Karnataka that promotes rural sporting talent. The project has started in this financial year and part payment has been made towards the first phase of the project during this financial year. The second phase of the project will be completed in the next financial year.

Textual information (135)

Disclosure overview of projects or programs proposed to be undertaken CSR policy

The four key pillars of our CSR program are as follows:

- Ujjwal Jeevan – This is a skill development program to train youth as electricians and solar technicians to enhance their employability. The program was conducted together with our training partner in 2 formats – a 100 hours module and a 16 hours module. A total of 3,395 youth was trained under this program including our first ever women electrician batch, setting a new standard in the lighting industry.
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Textual information (136)

Disclosure manner in which amount CSR spent during financial year explanatory [Text Block]

4. Details of CSR spent during the financial year.

(a) Total amount to be spent for the financial year - Rs 49.30 Million

(b) Amount unspent , if any- NIL

(c) Manner in which the amount spent during the financial year is detailed below:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S.No.	CSR Projects or activity identified	Sector in which the project is covered	Projects or programs (1) Local Area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (Rs. in Million)	Amount spent on the projects or programs Sub-heads: (1) Direct Expenditure on projects or programs (2) Overheads (Rs. in Million)	Cumulative expenditure upto the reporting period (Rs. in Million)	Amount spent: Direct or through implementing agency
1	Skill development training to enhance the employability of underprivileged youth	Skill Development	Ujjwal Jeevan Program PAN INDIA Total 3,395 youth trained as per NSDC Skill levels – Assistant Electrician and RPL	13.60	Direct expenditure - 13.60	13.60	100% payment was made by the Company to the implementing agency (Don Bosco Tech Society)
	Promotion of quality education in rural schools through infrastructural	Promotion of	Jagmag				100% payment was made by the company to the

2	upgrade using Solar based and Energy efficient lighting	Education	Pathshala Program		following implementing agencies
	21 Schools illuminated in Gumla and Ranchi District of Jharkhand	8.56	Direct expenditure - 8.56 8.56		The Energy and Resource Institute (TERI)
	15 Schools illuminated in Greater Noida District of Uttar Pradesh	0.20	Direct expenditure - 0.20 0.2		SRF Foundation
	1 School illuminated in Alwar District of Rajasthan	1.14	Direct expenditure - 1.14 1.14		National Skills Foundation of India
3	Promotion of Sports through lighting infrastructural upgrade in playgrounds		Promotion of Sports	Khel Jyoti Program	100% payment was made by the company to the following implementing agencies
	5 badminton courts illuminated in 4 Government Schools in Nuh District, Haryana	1.90	Direct expenditure - 1.90 1.90		SRF Foundation
	Lighting up of Athletic track at Inspire Institute of Sports, Bellary District, Karnataka	6.00	Direct expenditure - 6.00 6.00		JSW Foundation
	1 School playground illuminated in Alwar District of Rajasthan	0.60	Direct expenditure - 0.60 0.60		National Skills Foundation of India

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	Rural Development Project of Lighting up villages with solar street lighting	Rural Development of villages	Har Gaon Roshan Program				100% payment was made by the company to the following implementing agencies
	3 villages electrified and illuminated through Solar DC Microgrid in Ladakh district, Jammu & Kashmir	3.42	Direct expenditure - 3.42				National Skills Foundation of India and Global Himalayan Expedition
	15 forest fringe villages illuminated through Solar Street lighting in Bahraich District of Uttar Pradesh	6.76	Direct expenditure - 6.76				World Wide Fund for Nature India (WWF-India)
	14 flood affected villages illuminated through Solar Street lighting in Idduki district of Kerala	4.18	Direct expenditure - 4.18				Evangelical Social Action Forum (ESAF)
5	Donation to Kerala Chief Minister's Distress Relief Fund (CMDRF)	Disaster relief and rehabilitation	Kerala Chief Minister's Distress Relief Fund (CMDRF)	1.46	Direct expenditure - 1.46	1.46	100% payment was made by the company to CMDRF
6	Administrative Expenses incurred on the above-mentioned projects		Administrative Expenses incurred on the above-mentioned projects	1.64	1.64	1.64	100% payment was made by the company
Total				49.46	49.46	49.46	-

Textual information (137)

Details of implementing agency

Details of Implementing Agencies: Signify Innovations India Limited has partnered with various non-profit organizations to leverage upon the collective expertise, to implement its CSR programs during the said financial year

a. Don Bosco Tech Society - Don Bosco Tech Society is a registered society under the Indian Societies Registration Act, with credible track record in providing different types of formal, non-formal and short-term vocational training through its institutions spread across the country especially for youngsters who are socially and economically deprived, enabling them to learn a trade and re-enter the formal vocational school system to upgrade their skills. The partner has been imparting specialized skills and behavior to their students in order to generate formal employment or self-employment opportunities.

b. The Energy and Resource Institute (TERI) – TERI is registered under the Societies Registration Act, incorporated in the year 1974 and is an independent, multi-dimensional organization with capabilities in research, policy, consultancy and implementation of programs in the fields of energy, environment, climate change and sustainability.

c. SRF Foundation - SRF Foundation is a society registered under the Societies Registration Act, 1860 and is the corporate social responsibility arm of SRF Limited. The SRF foundation works towards achieving quality education and training that inspires children and youth from all sections of the society to achieve their individual aspirations and thus help in building a better society for tomorrow, through the knowledge, skills and values acquired by these children.

d. JSW Foundation - JSW Foundation, a Charitable Trust registered under the Indian Trust Act 1882, is the social development arm of the JSW Group, which works towards social development activities in the area of education, health, skill development, sports promotion and providing fair opportunities to all to achieve social inclusion and development to create a happy and socio-economically inclusive India.

e. World Wide Fund for Nature-India (WWF-India)- WWF-India is a not-for-profit organization registered as a Charitable Trust under Bombay Public Trust Act 1950, engaged in conservation activities. Its mission is to stop the degradation of the planet's natural environment and build a future in which humans live in harmony with nature.

f. Evangelical Social Action Forum(ESAF)- ESAF is a not-for-profit organization registered under Travancore Cochin Literal and Scientific Charitable Societies Act of 1955, engaged in transforming lives and communities of the marginalized. It is holistically engaged in a wide range of skill development, livelihoods, agriculture, education and health support projects to empower women and youth.

g. National Skills Foundation of India (NSFI)- NSFI is a not-for-profit organization focused on livelihood enhancement through skill building and incubation to impact the various factors of deprivation amongst the poor.

[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]	Textual information (138) [See below]	Textual information (139) [See below]
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (138)

Disclosure of events after reporting period [Text Block]

Dividend proposed

After the reporting date i.e. on 24 June 2019 (previous year 29 June 2018), the following dividends were proposed by directors at the board meeting

	As at	As at
	31-Mar-19	31-Mar-18
	(Rupees in million)	(Rupees in million)
Rs 30 per share (previous year Rs 20 per share on 57,517,242 equity shares of face value Rs 10 each	1,725,517,260	1,150,344,840
Dividend distribution tax @ 20.56% on dividend to equity shareholders	354,766,349	236,510,899

Textual information (139)

Disclosure of events after reporting period [Text Block]

Dividend proposed

After the reporting date i.e. on 24 June 2019 (previous year 29 June 2018), the following dividends were proposed by directors at the board meeting

	As at	As at
	31-Mar-19	31-Mar-18
	(Rupees in million)	(Rupees in million)
Rs 30 per share (previous year Rs 20 per share on 57,517,242 equity shares of face value Rs 10 each	1,725,517,260	1,150,344,840
Dividend distribution tax @ 20.56% on dividend to equity shareholders	354,766,349	236,510,899

[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 (140) [See below]	
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

Textual information (140)

Disclosure of earnings per share [Text Block]

Earnings Per Share

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares. Earnings per share

Calculation of earnings per share	For the year ended	For the year ended
31-Mar-19	31-Mar-18	
Number of shares at the beginning of the year	57,517,242	57,517,242
Total number of equity shares outstanding at the end of the year	57,517,242	57,517,242
Weighted average number of equity shares outstanding during the year	57,517,242	57,517,242
Profit after tax attributable to equity share holders (Rupees in million)	1,975	1,908
Basic and diluted earnings per share (in Rupees)	34.34	33.18

[610900] Notes - First time adoption

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	No