

FLIPKART INDIA PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2017 to 31/03/2018

[700300] Disclosure of general information about company

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Name of company	FLIPKART INDIA PRIVATE LIMITED	
Corporate identity number	U51909KA2011PTC060489	
Permanent account number of entity	AABCF8078M	
Address of registered office of company	Vaishnavi Summit, Ground Floor, 7th Main, 80 Feet Road, 3rd Block, Koramangala Industrial Layout, Bangalore KA 560034 IN	
Type of industry	Commercial and Industrial	
Registration date	19/09/2011	
Category/sub-category of company	Company limited by Shares / Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	03/05/2018	
Period covered by financial statements	01-04-2017 To 31-03-2018	01-04-2016 To 31-03-2017
Date of start of reporting period	01/04/2017	01/04/2016
Date of end of reporting period	31/03/2018	31/03/2017
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	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	Vaishnavi Summit, Ground Floor, 7th Main, 80 Feet Road, 3rd Block, Koramangala Industrial Layout, Bangalore KA 560034 IN	
Name of city of place of maintenance of computer servers (storing accounting data)	Bangalore	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Karnataka	
Pin code of place of maintenance of computer servers (storing accounting data)	560034	
Name of district of place of maintenance of computer servers (storing accounting data)	Bangalore	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	IN	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	080-67302000	

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]	Column 1
	01/04/2017 to 31/03/2018
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	9961
Description of product or service category	Wholesale trade services
Turnover of product or service category	214,386.5
Highest turnover contributing product or service (ITC 8 digit) code	99612490
Description of product or service	Household appliances, articles and equipment n.e.c.
Unit of measurement of highest contributing product or service	NA
Turnover of highest contributing product or service	214,386.5

[700600] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	Column 1	Column 2
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
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	NEERAJ	PRABHU
Middle name of director		BALA
Last name of director	JAIN	SRINIVASAN
Designation of director	Director	Director
Director identification number of director	01861694	07850158
Date of signing board report	20/09/2018	20/09/2018

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]	Column 1
	01/04/2017 to 31/03/2018
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	Various Related Parties
Nature of related party relationship	Holding company
Description of nature of material contracts/arrangements/transactions with related party	Various Transactions which are in the ordinary course of business and at arm's length as detailed in Note no 21 of the Financial Statement
Duration of material contracts/arrangements/transactions with related party	Various Transactions which are in the ordinary course of business and at arm's length as detailed in Note no 21 of the Financial Statement
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0

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 [Member] 01/04/2017 to 31/03/2018	Product/service 1 [Member] 01/04/2017 to 31/03/2018
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	Sale of traded goods	Sale of traded goods
Description of main product/service	Wholesale of household goods	(A) Wholesale of household goods
NIC code of product/service	464	(B) 464
Percentage to total turnover of company	100.00%	100.00%

Footnotes

(A) For details please refer the MGT-9 attached with the Board report.

(B) For details please refer the MGT-9 attached with the Board report.

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

	01/04/2017 to 31/03/2018
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As mentioned in Directors Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As mentioned in Directors Report
Disclosures relating to amount recommended to be paid as dividend	As mentioned in Directors Report
Details regarding energy conservation	As mentioned in Directors Report
Details regarding technology absorption	As mentioned in Directors Report
Details regarding foreign exchange earnings and outgo	As mentioned in Directors Report
Disclosures in director's responsibility statement	As mentioned in Directors Report
Details of material changes and commitment occurred during period affecting financial position of company	As mentioned in Directors Report
Particulars of loans guarantee investment under section 186 [TextBlock]	As mentioned in Directors Report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As mentioned in Directors Report
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
Date of board of directors' meeting in which board's report referred to under section 134 was approved	20/09/2018
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Please refer the Annexure C of the Directors Report
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Name of main product/service	Sale of traded goods
Description of main product/service	Wholesale of household goods
NIC code of product/service	464
Percentage to total turnover of company	100.00%
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	FLIPKART INDIA PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As mentioned in Directors Report
Reappointment of independent directors as per section 149(10) [TextBlock]	As mentioned in Directors Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As mentioned in Directors Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As mentioned in the Directors Report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As mentioned in the Directors Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As mentioned in the Directors Report
Disclosure of change in nature of business [TextBlock]	As mentioned in the Directors Report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As mentioned in the Directors Report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As mentioned in the Directors Report
Details relating to deposits covered under chapter v of companies act [TextBlock]	As mentioned in the Directors Report
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As mentioned in the Directors Report

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As mentioned in the Directors Report
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As mentioned in the Directors Report
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As mentioned in the Directors Report
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 16
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD'S REPORT

To the Members of Flipkart India Private Limited

Your Directors are pleased to present the Seventh Annual Report of Flipkart India Private Limited ("the Company") together with the Audited Financial Statements and Independent Auditors' Report of the Company for the financial year ended 31st March 2018.

1. Financial Results / Highlights

(Amount in Rs /Millions)

Particulars	As on 31st March 2018	As on 31st March 2017
Net Total Income	216,576.66	155,692.62
Less: Operating and Admin. Expenses	236,368.81	157,477.52
Profit/(Loss) before depreciation and Taxes	(19,792.15)	(1,784.9)
Less: depreciation and amortization	622.42	561.95
Less: Finance Cost	233.69	100.48
Profit/(Loss) before taxes	(20,648.26)	(2,447.33)
Less: Taxes (including deferred tax and fringe benefit Tax)	0	0
Profit/(Loss) after taxes (PAT)	(20,648.26)	(2,447.33)
Add: Other comprehensive income	10.02	(3.14)
Total comprehensive income / (Loss)	(20,638.24)	(2,450.47)

2. Results of operations and state of affairs of the Company

During the year ended 31st March 2018, the net total income of Company was Rs.216,576.66 million as against the net total income of Rs.155,692.62 million in the previous financial year witnessing an increase of 39.11 % in the net total income.

Your Company incurred net loss of Rs.20,638.24 million during the financial year under review as against the net loss of Rs.2,450.47 million in the previous financial year. The increase in the net loss is due to employee benefit expenses, finance cost, purchase of traded goods and other miscellaneous expenses.

At the Extra-Ordinary General Meeting held on 12th July 2018, members of the Company approved for amendment and restatement of the existing Articles of Association (“AOA”) of the Company in order to abrogate the rights and privileges provided to the previous investors/shareholders (i.e. Accel India Venture II (Mauritius) Ltd., Accel Growth FII (Mauritius) Ltd. and Tiger Global International II Holdings) of holding company of the Company [i.e. Flipkart Private Limited (formerly Flipkart Limited), Singapore (“FKS”)], which were provided earlier in the AOA of the Company.

In August 2018, Walmart, the US based retail giant, acquired controlling stake in FKS, your Company’s holding company. This is a significant positive development for your Company and companies in the Flipkart Group.

3. Dividend

In view of continuous losses, your Directors do not recommend any dividend for the financial year ended 31st March 2018.

4. Share Capital

18,71,329 equity shares of Re.1/- each were issued and allotted on 5th February 2018 to Flipkart Private Limited (formerly Flipkart Limited), Singapore, the Holding Company, on rights issue basis at a premium of Rs. 23,899/- per equity share.

As at 31st March 2018, the authorized share capital of the Company was Rs.1,00,00,000/- consisting of 1,00,00,000 equity shares of Re.1/- each.

As at 31st March 2018, the paid-up share capital of the Company was Rs.72,76,968/- consisting of 72,76,968 equity shares of Re.1/- each.

5. Amount transferred to Reserves

For the financial year ending 31st March 2018, the Company has not transferred any sum to reserves.

6. Business Operations of the Company

Your Company is engaged in business of cash and carry trading/wholesale trading of all types of goods and products including all types of publications, electronics, electrical goods, personal products, healthcare products, home and business products, entertainment products, software's, toys, etc., on B2B basis over the internet or otherwise.

There is no change in the nature of business of the Company during the financial year under review.

7. Information on Subsidiary or Associates, joint venture and their performance report

During the financial year under review, your Company had no subsidiary, joint venture or associate company.

8. Public/Fixed Deposits

Your Company did not accept any public/fixed deposits and, as such, no amount of principal or interest was outstanding as on the financial year ended 31st March 2018.

9. Material changes and commitments

There were no material changes and commitments between the end of the financial year and the date of the report affecting the financial position of the Company.

10. Composition of Nomination and Remuneration Committee and their policies

The provisions of Section 178(1) of the Act are not applicable to the Company. Hence, disclosure of the Company's policy on director's appointment and remuneration including criteria for determining qualifications, positive attributes, and independence of a director is not applicable.

11. Particulars of loans, guarantees or investments

Loans, guarantee and investments covered under section 186 of the Companies Act, 2013 forms part of the notes to the financial statements.

12. Particulars of contracts or arrangements made with related parties

All the contracts / arrangements entered with the related parties are at arm's length price and in the ordinary course of business; hence they do not fall under the preview of section 188 of the Companies Act, 2013.

13. Information on Directors

As on the date of this report, Mr. Neeraj Jain, Mr. Sakait Chaudhary, Mr. Sankap Gupta and Mr. Prabhu Bala Srinivasan are the Directors on the Company's Board.

The following changes were made in the Board of the Company for the period from 1st April 2017 till the date of this report:

- a) Mr. Lalit Bhimani was appointed as Additional Director of the Company with effect from 8th September 2017 and his appointment as Director was confirmed at the Annual general meeting held on 25th September 2017;
- b) Mr. Vinod Tulsiraman Giri resigned as Director of the Company with effect from 8th September 2017;
- c) Mr. Sakait Chaudhary was appointed as Additional Director of the Company with effect from 30th October 2017 and will hold the office until the ensuing Annual General Meeting (AGM) of the Company. Your Board recommends for the confirmation of his appointment as Director at the ensuing AGM;
- d) Mr. Neeraj Jain was appointed as Additional Director of the Company with effect from 30th October 2017 and will hold the office until the ensuing Annual General Meeting (AGM). Your Board recommends for the confirmation of his appointment as Director at the ensuing AGM;
- e) Mr. Rajiv Sawhney resigned as Director of the Company with effect from 3rd November 2017;
- f) Mr. Sankalp Gupta was appointed as Additional Director of the Company with effect from 10th November 2017 and will hold the office until the ensuing Annual General Meeting (AGM). Your Board recommends for the confirmation of his appointment as Director at the ensuing AGM.;

g) Mr. Lalit Bhimani resigned as director of the Company with effect from 23rd March 2018;

h) Mr. Prabhu Bala Srinivasan was appointed as Additional Director of the Company with effect from 3rd July 2018 and will hold the office until the ensuing Annual General Meeting (AGM). Your Board recommends for the confirmation of his appointment as Director at the ensuing AGM.

The provisions of Key Managerial Personnel (KMP) as prescribed under the Companies Act 2013 are not applicable to the Company.

14. Declaration of Independent Directors

The provisions of Section 149(4) of the Companies Act, 2013 and the Rules made there-under pertaining to the appointment of Independent Directors are not applicable to your Company.

15. Number of Board Meetings

During the financial year 2017-18, the Board met 16 (sixteen) times on the following dates: 26th April 2017, 28th April 2017, 1st June 2017, 30th June 2017, 24th July 2017, 10th August 2017, 25th August 2017, 8th September 2017, 25th September 2017, 7th November 2017, 10th November 2017, 15th November 2017, 20th December 2017, 19th January 2018, 5th February 2018 and on 23rd March 2018.

The intervening gap between any two meetings was within the period prescribed by the Companies Act, 2013. In addition to these meetings, your Directors have had regular interaction with management in their stewardship role.

Number of meetings attended by each Director of the Company during the financial year:

Name of the Director	DIN	Designation	No. of Board Meetings entitled to attend during the financial year*	No. of Board meetings attended during the financial year
Mr. Rajiv Sawhney	01815226	Director	9	9
Mr. Vinod Tulsiraman Giri	07535401	Director	8	8

Mr. Lalit Bhimani	07849779	Director	8	7
Mr. Neeraj Jain	01861694	Director	7	7
Mr. Sakait Chaudhary	07472033	Director	7	1
Mr. Sankalp Gupta	07986653	Director	5	5

* indicates the number of Board meetings held during in financial year 2017-18 during the tenure of respective directors.

16. Directors' Responsibility Statement

Your Directors confirm that:

- in the preparation of the annual accounts, the applicable accounting standards have been followed and that no material departures have been made from the same;
- they 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 profits of the Company for that period;
- they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- they have prepared the annual accounts on a going concern basis;
- they have devised proper systems to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

17. Secretarial Standards

Your Company has complied with the provisions of applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) during the financial year under review, to the best of its knowledge and belief.

18. Risk Management Policy

Your Company is in the process of developing a Risk Management Policy ("Policy") commensurate with the Company's business operations and size. The Policy would aim to identify perceived risks that might potentially impact the operations of the Company and/or threaten the existence of the Company. Risks are assessed department wise such as financial risks, information technology related risks, legal risks, and risks of accounting fraud etc.

Your Company will continue to implement appropriate measures to achieve prudent balance between risk and reward in both ongoing and new business activities.

In the opinion of the Board there are no risks that threaten the existence of the Company.

19. Internal Financial Control

The management along with the Internal Auditors monitor and evaluate the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies. Based on the report of Internal Audit function, process owners undertake corrective action in their respective areas and thereby strengthen the controls. Significant audit observations and corrective actions thereon are presented to the Board.

Such internal financial controls were found to be adequate in all material respects and operating effectively.

20. Statutory Auditors

At the Annual General Meeting held on 30th September 2014, the members had approved the appointment M/s. SR Batliboi & Associates LLP, Chartered Accountants (ICAI Firm Registration No.101049W/E300004), as statutory auditors of the Company for a period of five years to hold the office till the conclusion of the eighth annual general meeting or the completion of liquidation of the Company, whichever is earlier, subject to ratification of the appointment at every annual general meeting held after the third annual general meeting.

Further, as per the MCA notification dated May 7, 2018, the provisions of Section 40 of the Companies (Amendment) Act, 2017 has come in to force w.e.f. May 7, 2018. According to which proviso to sub-section (1) of section 139 is omitted and accordingly, the ratification of

appointment of the statutory auditors at every annual general meeting is not required.

The Board of Directors of the Company noted that same and agreed that, the ratification of appointment of M/s S R Batliboi & Associates LLP, Chartered Accountants, as statutory auditors of the Company, will not be required to be considered at the ensuing AGM of the Company.

21. Auditor's Report

The report given by the Auditors on the financial statements of the Company is part of the Annual Report. There has been no qualification, reservation, adverse remark or disclaimer given by the Auditors in their Report.

22. Disclosures on the fraud as reported by auditors

No case of fraud was reported by the Company's Auditors during the year, pursuant to the provisions of Section 143(12) of the Companies Act, 2013.

23. Significant or material orders passed by the regulators or courts

There were no significant material orders passed by the regulators or courts during the financial year under review, which would impact the going concern status of the Company and its future operations.

24. Corporate Social Responsibility ("CSR")

Pursuant to the provisions of Section 135 of the Companies Act, 2013 your Board formed a CSR Committee and has also approved the CSR Policy as recommended by the CSR Committee and the same is enclosed as Annexure A.

Considering the losses incurred during the financial year under review and also for the previous financial years, the Company has not spent any amount towards CSR activities.

The statement on CSR as required under the Companies (Corporate Social Responsibility Policy) Rules, 2014 is given in Annexure B of the Board's Report.

25. Particulars of Employees

The provisions of Rule 5(2) of Chapter XIII, the Companies (Appointment and Remuneration of Managerial person) is not applicable to the Company, for the financial year under review.

26. Vigil Mechanism

Provisions of Vigil Mechanism is not applicable to your Company during the financial year under review.

27. Extract of Annual Return

As required under the provisions of Section 134(3) (a) of the Companies Act, 2013, the extract of Annual Return in the prescribed format is given as Annexure C to this Report.

28. Conservation of energy, research and development, technology absorption, foreign exchange earnings and outgo

The particulars as prescribed under sub-section 3(m) of Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are enclosed as Annexure D to this Report.

29. Prevention of Sexual Harassment (POSH) Policy

The Company has in place Prevention of Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal), Act, 2013. Internal Complaints Committee (ICC) as provided in the said Act is set up to redress complaints received regarding sexual harassment. All employees (including permanent, contractual, temporary, trainee or any other category of employees) are covered under this policy.

The details of the complaints received during the year and status of the same is given below:

a)	Number of complaints of sexual harassment received during the year	3
b)	Number of complaints Investigated during the year	3
c)	Number of complaints disposed- off during the year	2
d)	Total no. of cases pending for more than 90 days	0
e)	No. of workshops or awareness programmes carried out	Monthly mailers, Awareness session and poster display
f)	Nature of action taken by the employer or district officer	In all the cases the investigation was duly conducted and the matter was settled appropriately, by issuing Warning letter

30. Acknowledgements

Your Directors thank the Company's customers, vendors, dealers, agents, consultants and the sponsors for their continued support during the year.

Your Directors look forward to continued support from all its partners, customers, vendors, consultants and partners in the years to come.

Your Directors also wish to place on record their deep appreciation to employees at all levels for their hard work, solidarity, cooperation and support, as they are instrumental in your Company scaling new heights, year after year.

For and on behalf of the Board of Directors of Flipkart India Private Limited	
Neeraj Jain Director	Prabhu Bala Srinivasan Director

DIN: 01861694 Address: Flat No V 402, Jasmin Block, Tower 5, Adarsh Palm Retreat, Devara Beesabanahalli Bengaluru 560103	DIN: 07850158 Address: #H-103, Brigade Metropolis Apartment, Near Phonenix Mall, Garudacharpalya, Mahadevapura Bengaluru 560048
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Date: 20th September 2018

Place: Bengaluru

Annexure - A

CORPORATE SOCIAL RESPONSIBILITY POLICY

I. OBJECTIVES

The objectives that we have set out in the corporate social responsibility policy are to support the company's strategic objectives, in particular, the impact on society and minimize the negative influence on the environment.

In this regard, the Company has made this policy which encompasses the Company's philosophy for delineating its responsibility as a Corporate Citizen and lays down the guidelines and mechanism for undertaking socially useful programmes for welfare and sustainable development of the community at large and titles as the "Corporate Social Responsibility (CSR) Policy" which is based as per the Companies Act, 2013 and the rules made thereunder.

The Board of Directors of the Company in its meeting held on September 25, 2014 has constituted the Corporate Social Responsibility ('CSR') Committee. The CSR policy has been formulated and recommended by the CSR Committee and adopted by the Board. The Board may, upon recommendation of the CSR Committee, amend or modify this CSR Policy as and when necessary.

II. DEFINITIONS

- Act means Companies Act, 2013, as amended and modified from time to time.
- Areas of Interest means the areas of interest as identified by the Company for implementing CSR goals and shall include the areas as specified in this CSR Policy and shall include all CSR Activities as defined under the Act and CSR Rules from time to time.
- Board means Board of Directors of the Company.
- Company means Flipkart India Private Limited.
- Corporate Social Responsibility (CSR) means and includes but is not limited to:
 1. Projects or programs relating to activities specified in Schedule VII to the Companies Act, 2013; or
 2. Projects or programs relating to activities undertaken by the Board of Directors of the Company in pursuance of the recommendation of the CSR Committee and approved by the Board as per this policy.
- CSR Committee means Corporate Social Responsibility Committee constituted by the Board pursuant to section 135 of the Companies Act, 2013.
- CSR Activities shall mean the specific activities listed in the Annexure that various Organizations shall engage in, which shall be funded by the Company in accordance with the Act and CSR Rules.

- CSR Commitment shall mean at least 2% of the average net profits of the Company made during the three immediately preceding financial years for conducting its CSR activities in accordance with the Act and CSR Rules.
- CSR Policy means CSR Policy of the Company Flipkart India Private Limited.
- CSR Proposals shall have the meaning as prescribed to the terms of this CSR Policy which shall be in accordance with the Act and CSR Rules.
- CSR Rules means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended and modified from time to time.
- Employees mean employees of the Company.
- Funding shall mean the disbursements that are to be made to an organization pursuant to this CSR Policy, with the prior approval of the CSR Committee and the Board in accordance with the Act and Rules.
- Organizations mean such organizations including NGOs as are permitted to receive funding in accordance with the Act and CSR Rules.

Words and expressions used in this policy and not defined herein but defined under the Companies Act, 2013 shall have the same meanings respectively assigned to them.

III. PURPOSE

This CSR Policy establishes the scope, CSR goals of the Company and funding approval process. This CSR Policy shall operate as the corporate responsibility policy of the Company for the purposes of Section 135 of the Act and CSR Rules.

IV. CONSTITUTION, COMPOSITION AND SCOPE OF CORPORATE SOCIAL RESPONSIBILITY COMMITTEE (CSR COMMITTEE)

(a) Constitution and composition of the CSR Committee:

The CSR initiatives/activities of the Company will be identified and initiated by the CSR Committee comprising 2 (two) Members of the Board. Subject to the requirements of the Act, the Board may increase or decrease the size of the CSR Committee by passing a resolution.

The members of the CSR Committee shall elect one of them as the Chairman of the Committee. The CSR Committee shall recommend to the Board the amount of expenditure to be incurred by the Company on CSR activities and the Board will ensure that the activities as are included in the CSR Policy are undertaken by the Company subject to and in accordance with the provisions of section 135 of the Companies Act, 2013.

(b) Invitees to the CSR Committee:

The CSR Committee may, at its discretion, invite employees of the Company from time to time to participate in the meetings of the CSR Committee and assist the CSR Committee in the implementation of the CSR Policy. Invitees to the CSR Committee meetings shall be entitled to participate in the deliberations of the CSR Committee but will not be entitled to vote at the meetings of the CSR Committee.

(c) Scope of the CSR Committee:

The CSR Committee has been set up to:-

- Formulate and recommend to the Board CSR Policy which shall indicate the activities to be undertaken by the Company as detailed in the Schedule VII to the Act.
- Recommend the amount of expenditure to be incurred on the activities referred to in the CSR Policy.
- Monitor the CSR Policy from time to time.

(d) Modalities of execution of the CSR Projects:

The modalities of the execution of the CSR projects or programs and their implementation along with the monitoring process of such projects or programs as decided by the CSR Committee.

(e) Decisions by the CSR Committee:

- The CSR Committee shall at all times act in a manner that is consistent with the provisions contained in this CSR Policy, the Act and CSR Rules.
- The CSR Committee shall endeavor to arrive at all decisions by a consensus of all Members. However, in the event the CSR Committee is unable to arrive at such consensus, the Chairman of the Committee may make the final decision.
- All decisions of the Committee shall be ratified by the Board.

(f) Meeting of the CSR Committees

- The CSR Committee shall meet as frequently as it determines necessary.
- The CSR Committee shall maintain minutes of each of its meetings.
- The CSR Committee shall review proposed projects and make recommendations to the Board for approval of such projects and allocation of Funding in accordance with the CSR Committee charter.
- The final decision with regards to the acceptance or rejection of a CSR Proposal shall be with the Board.

V. CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (Areas of interest)

The Company shall upon the recommendation of its CSR Committee and with necessary approval of the Board, can undertake any of the following activities, as part of its corporate social responsibility initiatives, which are defined in Schedule VII of the Companies Act 2013;

(a) Areas of Interest:

1. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation and making available safe drinking water;
2. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
3. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
4. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and
maintaining quality of soil, air and water;
5. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries;
6. promotion and development of traditional arts and handicrafts;

7. Measures for the benefit of armed forces veterans, war widows and their dependents;
8. Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports;
9. Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
10. contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
11. rural development projects

Provided that, the CSR projects and programs or activities that benefit only the employees of the Company and their relatives shall not be considered as CSR activities.

Also, the CSR activities undertaken in India only will be taken into consideration, in order to satisfy the requirement of section 135 of the Companies Act 2013.

(b) The Company may update the above list as per Section 135 and Schedule VII of the Act as amended from time to time.

(c) The Company focuses its philanthropy primarily in geographic regions of India where the Company has a business presence. However, the Company may contribute to causes in other parts of India, if the CSR Committee is of the opinion that such contribution is appropriate.

(d) The Company will publish the list of specific projects / programs it plans to undertake for any financial year, and the modalities of execution, including implementation plan will be published in the Board Report.

Identification of CSR Proposals:

The CSR Committee may identify and receive CSR project proposals from an Organization in line with areas of interest as set out therein provided:

CSR proposals received from an organization shall include the following:

- (i) information about the Organization and projects that they have undertaken in the past three years;
- (ii) Proven track record of the organization for the past 3 (three) years in the area of project activity that it has been nominated for.
- (iii) Information of the project and the activities that the Organization proposes to undertake in relation to which Funding is sought from the Company;
- (iv) contain detailed budget indicating various heads under which expenditure is proposed to be made and the quantum of such expenditure;
- (v) The impact of the activities that are proposed to be conducted;
- (vi) Any other information that may be material for the Company to make an informed decision on supporting the project. Such information may include but is not limited to relationships that the Organization (directors, employees, etc.) may have with any Employee of The Company;
- (vii) A completed Funding Request Form of the Company.

• Upon receipt of Proposals, the CSR Committee shall conduct appropriate due diligence of the CSR Proposal and the Organization directly or through external organizations and/ or entities to ensure alignment with this CSR Policy and to ascertain the following:

- (i) Relevance of the CSR Proposal to the Areas of Interest.

(ii) Appropriateness of project financials, the budget and timelines.

(iii) Impact on targeted beneficiaries.

(iv) CSR activity permitted under the Act and Rules.

(g) Assessing the CSR Policy:

The Committee shall assess the following criteria before recommending the Project or Program for approval of the Board;

- Has no direct or indirect benefit to the Company or its employees;
- Has no conflicts of interest or self-dealing exist;
- Has no political or religious affiliation;
- Has no activity that is inconsistent with the Company's non-discrimination policies.

Approval Process:

- A. Upon receipt of the CSR proposal, the CSR Committee shall evaluate the same in accordance with this policy.
- B. The CSR Committee may take such time as it deems necessary to deliberate and come to a conclusion regarding a CSR Proposal. The CSR Committee may, approve or decline a CSR Proposal.
- C. All Funding to Organizations must be approved in advance by the CSR Committee and the Board and such approval shall be obtained prior to making any commitment to the Organization in this regard.
- D. Subsequent to the approval of the CSR Proposal by the CSR Committee, the CSR Proposal shall be placed before the Board together with the recommendations of the CSR Committee for its consideration and approval.

The Company will provide Funding only to such projects as may be approved by the Board.

Post Approval Process

Subsequent to the approval of the CSR Proposal by the Board, the Company and the organization shall enter into appropriate documentation regarding the terms of the funding and the manner in which such funding shall be disbursed by the Company. Such documentation shall be in a form and substance that is acceptable to the CSR Committee and the Board.

VI. OUR APPROACH TO IMPLEMENTATION

We will strive to implement the aforesaid CSR activities on our own to the extent possible. However, the principle implementer of our CSR activities would include:

- Contribution to various funds which are aligned with our Vision and Mission e.g. Prime Minister's National Relief Fund
- Any other fund set up by the Central Government for socio-economic development and relief for the welfare of Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.

VII. MONITORING MECHANISM

1. Organizations receiving Funding will be required to provide evaluation information on a periodic basis with details on the status of the CSR Activities, including details concerning the project deliveries, costs incurred, and in a manner prescribed by The Company.

2. A summary of these reports shall be tabled before the meetings of the CSR Committee.
3. Detailed reports will be available for further perusal of the members of the CSR Committee as required.
4. The Company reserves the right to suspend payments to an organization that delays and or fails to provide, to the Company's satisfaction, details concerning the use of the funding.
5. Furthermore, surplus arising out of CSR projects or programs or activities shall not form part of the business profit of the Company.

VIII. REPORTING MECHANISM

The Company shall publish its annual report on CSR Activities in its Directors Report in the manner prescribed under the Companies Act 2013 and the CSR Rules.

Annexure B

Annual Report on Corporate Social Responsibility (CSR) Activities (forming part of the Board's Report)

1	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	As detailed in the CSR Policy annexed to the Board Report.
2	Composition of the CSR Committee	Following are the members of the CSR Committee as on March 31, 2018: i) Mr. Neeraj Jain ii) Mr. Sankalp Gupta
3	Average Net Profit of the Company for the last three financial years	Not applicable as the Company incurred losses during the last three financial years
4	Prescribed CSR Expenditure (two per cent of the amount as in item 3 above)	Not applicable as the Company incurred losses during the last three financial years
5	Details of CSR spent during the financial year: (a) Total amount to be spent for the financial year; (b) Amount unspent, if any; (c) Manner in which the amount spent during the financial year is detailed below	Not Applicable

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S.No.	CSR Project or activity identified	Sector in which the project is covered	Projects of programs (1) Local area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) project or program wise	Amount spent on the projects or programs Sub-heads: (1) Direct expenditure on projects or programs. (2) Overheads	Cumulative expenditure upto the reporting period	Amount spent: Direct or through implementing agency
1	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

For and on behalf of the Board of Directors of Flipkart India Private Limited	
Neeraj Jain Director DIN: 01861694 Address: Flat No V 402, Jasmin Block, Tower 5, Adarsh Palm Retreat, Devara Beesabanahalli Bengaluru 560103	Prabhu Bala Srinivasan Director DIN: 07850158 Address: #H-103, Brigade Metropolis Apartment, Near Phonenix Mall, Garudacharpalya, Mahadevapura Bengaluru 560048

Date: 20th September 2018

Place: Bengaluru

Annexure C

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2018

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:

1.	CIN	U51909KA2011PTC060489
2.	Registration Date	19th September 2011
3.	Name of the Company	Flipkart India Private Limited
4.	Category/Sub-category of the Company	Private Company Limited by Shares / Indian Non-Government Company
5.	Address of the Registered office & contact details	Vaishnavi Summit, 7th Main, 80 Feet Road, 3rd Block, Koramangala Industrial Layout, Bengaluru 560034, Karnataka Tel No.:+91 80-67989550; e-mail: neeraj.jain@flipkart.com
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any. (only for electronic connectivity)	Karvy ComputerShare Private Limited 46 Avenue 4 street No.1 Banjaara Hill Hyderabad -500034 Email id: kulashekara.sharma@karvy.com Contact no: +91 9901994714

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)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
--------	--	---------------------------------	------------------------------------

1	Sale of traded goods	46411, 46413, 46419, 46491, 46494, 46498, 46499, 46529, 6201, 6202, 6311, 63999, 14109, 143, 152, 329	100%
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III. PARTICULARS OF HOLDING / SUBSIDIARY AND ASSOCIATE COMPANIES

S. No.	Name and Address of the Company	CIN / GLN	Holding / Subsidiary / Associate	% of shares held	Applicable Section
1	Flipkart Private Limited, Singapore (formerly Flipkart Limited) Address: 80, Raffles Place # 32-01, UOB Plaza, Singapore 048624	201129903N*	Holding Company	99.99	Section 2(46) of the Companies Act, 2013

* - Singapore registration number

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 2017]				No. of Shares held at the end of the year [As on 31st March 2018]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(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)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(2) Foreign									
a) NRIs - Individuals	-	-	-	-	-	-	-	-	-
b) Other – Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp	5,405,639	NIL	5,405,639	100	5,405,639	1,871,329	7,276,968	100	34.62
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
Sub total (A)(2)	5,405,639	NIL	5,405,639	100	5,405,639	1,871,329	7,276,968	100	34.62
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	5,405,639	NIL	5,405,639	100	5,405,639	1,871,329	7,276,968	100	34.62
B. Public Shareholding									
1. Institutions									

a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
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):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non-Institutions									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-

ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1)+(B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	5,405,639	NIL	5,405,639	100	5,405,639	1,871,329	7,276,968	100	34.62

(ii) Shareholding of Promoter:

S.No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% 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	
1	Flipkart Private Limited, Singapore (formerly Flipkart limited)	5,405,638	99.99999	NIL	7,276,967	99.99999	NIL	34.62
	Flipkart Marketplace							

2	Private Limited, Singapore	1	0.00001	NIL	1	0.00001	NIL	NIL
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(iii) Change in Promoters' Shareholding (please specify, if there is no change):

Sr. No.	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
	Flipkart Private Limited, Singapore (Formerly Flipkart limited)				
1	At the beginning of the year	5,405,638	99.99999	5,405,638	99.99999
	Allotment of equity shares on rights basis on 5th February 2018	1,871,329	----	7,276,967	99.99999
	At the End of the year	7,276,967	99.99999	7,276,967	99.99999
	Flipkart Marketplace Private Limited, Singapore				
2	At the beginning of the year	1	0.00001	1	0.00001
	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	1	0.00001	1	0.00001

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

S.No.	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	At the beginning of the year	-	-	-	-
2	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):	-	-	-	-
3	At the end of the year	-	-	-	-

(v) Shareholding of Directors and Key Managerial Personnel:

S.No.	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

1	At the beginning of the year	-	-	-	-
2	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
3	At the end of the year	-	-	-	-

V. INDEBTEDNESS –

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

Amount in Rupees

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year				
Addition	-	19,780,829,902	-	19,780,829,902
Reduction	-	(17,488,550,611)	-	(17,488,550,611)
Net Change	-	2,292,279,291	-	2,292,279,291

Indebtedness at the end of the financial year				
i) Principal Amount	-	2,285,100,000	-	2,285,100,000
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	7,179,291	-	7,179,291
Total (i+ii+iii)	-	2,292,279,291	-	2,292,279,291

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

S.No.	Particulars of Remuneration	Executive Director	Total (Rupees in Million)
	Name of Directors	Rajiv Sawhney (from April 2017 till 3rd November 2017) (Rupees in Million)	-
1	Gross Salary		
	(a)Salary as per provisions contained in section 17(1) of the Income-tax Act,1961 (b)Value of perquisites u/s 17(2) of the Income-tax Act,1961 (c)Profits in lieu of salary under section 17(3) of the Income- tax Act,1961	7.54	7.54

2	Stock Option	-	-
3	Sweat Equity	-	-
4	Commission - as % of profit - others, specify	-	-
5	Others, please specify	-	
	Total (A)	7.54	7.54

B. Remuneration to other directors

S.No.	Particulars of Remuneration	Name of Directors	Total Amount
		-	
1	Independent Directors	-	-
	Fee for attending board committee meetings	-	-
	Commission	-	-
	Others, please specify	-	-
	Total (1)	-	-

S.No.	Particulars of Remuneration	Name of Directors	Total Amount
2	Other Non-Executive Directors		

	Fee for attending Board / Committee meetings	-	-	-	-	-
	Commission	-	-	-	-	-
	Others, please specify	-	-	-	-	-
	Total (2)	-	-	-	-	-
	Total (B)=(1+2)	-	-	-	-	-
	Total Managerial Remuneration	-	-	-	-	-
	Overall Ceiling as per the Act	-	-	-	-	-

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD / MANAGER / WTD

S.No.	Particulars of Remuneration	Key Managerial Personnel			Total
		CEO	CS	CFO	
1	Gross salary				
	(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	-	-	-	-
	(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	-	-	-	-

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:

There were no penalties or punishment or compounding of offences during the year.

For and on behalf of the Board of Directors of Flipkart India Private Limited	
Neeraj Jain Director DIN: 01861694 Address: Flat No V 402, Jasmin Block, Tower 5, Adarsh Palm Retreat, Devara Beesabanahalli Bengaluru 560103	Prabhu Bala Srinivasan Director DIN: 07850158 Address: #H-103, Brigade Metropolis Apartment, Near Phonenix Mall, Garudacharpalya, Mahadevapura Bengaluru 560048

Date: 20th September 2018

Place: Bengaluru

Annexure D

Annexure to the Board's Report

Conservation of energy, technology absorption, foreign exchange earnings and outgo [Particulars pursuant to Rule 8(3) of Companies (Accounts) Rules, 2014)

(A) Conservation of Energy

The Company's operations involve low energy consumption since the Company is not engaged in

<p>the steps taken or impact on conservation of energy:</p>	<p>manufacturing activities. The operations of your Company are not energy-intensive. However, significant measures are taken to reduce energy consumption by using energy-efficient computers and by the purchase of energy efficient equipment. Your Company constantly evaluates new technologies and invests to make its infrastructure more energy efficient.</p> <p>Currently your Company uses CFL fittings and electronic ballasts to reduce the power consumption of fluorescent tubes. Air conditioners with energy efficient screw compressors for central air conditioning and air conditioners with split air conditioning for localized areas are used.</p>
<p>the steps taken by the company for utilising alternate sources of energy:</p>	<p>The Company is making efforts to install solar panels and use it as alternate source of lighting and electricity.</p>
<p>the capital investment on energy conservation equipments:</p>	<p>The Company has not made any significant investment in Capital investment on energy conservation equipment.</p>

(B) Technology absorption

<p>(i) the efforts made towards technology absorption</p>	<p>As technologies change rapidly, your Company recognizes the need to invest in new emerging technologies to leverage them for improving productivity, quality and reach to new customers. It is essential to have a technology infrastructure that is at par with the best in the world. Your Company thus follows a practice of upgrading computing equipment on an ongoing basis.</p>
<p>(ii) the benefits derived like product improvement, cost reduction, product development or import substitution:</p>	<p>Not Applicable</p>
<p>(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year):</p> <p>(a) the details of technology imported:</p> <p>(b) the year of import:</p> <p>(c) whether the technology</p>	<p>Not Applicable</p>

been fully absorbed: (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof:	
(iv) expenditure incurred on Research and Development.	Not Applicable

(C) Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows.

(Amount in Rs. Million)

Particulars	Year ended 31st March 2018	Year ended 31st March 2017
Earnings	-	-
Expenditure	8,949.28	8,995.41

For and on behalf of the Board of Directors of Flipkart India Private Limited	
Neeraj Jain Director DIN: 01861694 Address: Flat No V 402, Jasmin Block, Tower 5, Adarsh Palm Retreat, Devara Beesabanahalli Bengaluru 560103	Prabhu Bala Srinivasan Director DIN: 07850158 Address: #H-103, Brigade Metropolis Apartment, Near Phonenix Mall, Garudacharpalya, Mahadevapura Bengaluru 560048

Date: 20th September 2018

Place: Bengaluru

[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]	Column 1	Column 2
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
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	NEERAJ	SAKAIT
Last name of director	JAIN	CHAUDHARY
Designation of director	Director	Director
Director identification number of director	01861694	07472033
Date of signing of financial statements by director	03/05/2018	03/05/2018

[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]
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
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	As mentioned in point no (i) of Annexure 1 to Audit Report	
Disclosure relating to quantitative details of fixed assets	As mentioned in point no (i)(a) of Annexure 1 to Audit Report	
Disclosure relating to physical verification and material discrepancies of fixed assets	As mentioned in point no (i)(b) of Annexure 1 to Audit Report	
Disclosure relating to title deeds of immovable properties		As mentioned in point no (i)(c) of Annexure 1 to Audit Report
Disclosure in auditors report relating to inventories	As mentioned in point no (ii) of Annexure 1 to Audit Report	
Disclosure in auditors report relating to loans	As mentioned in point no (iii) of Annexure 1 to Audit Report	
Disclosure about loans granted to parties covered under section 189 of companies act	As mentioned in point no (iii)(a) of Annexure 1 to Audit Report	
Disclosure relating to terms and conditions of loans granted	As mentioned in point no (iii)(a) of Annexure 1 to Audit Report	
Disclosure regarding receipt of loans granted	As mentioned in point no (iii)(b) of Annexure 1 to Audit Report	
Disclosure regarding terms of recovery of loans granted	As mentioned in point no (iii)(c) of Annexure 1 to Audit Report	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As mentioned in point no (iv) of Annexure 1 to Audit Report	
Disclosure in auditors report relating to deposits accepted	As mentioned in point no (v) of Annexure 1 to Audit Report	
Disclosure in auditors report relating to maintenance of cost records	As mentioned in point no (vi) of Annexure 1 to Audit Report	
Disclosure in auditors report relating to statutory dues [TextBlock]	As mentioned in point no (vii)(a) of Annexure 1 to Audit Report	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	As mentioned in point no (vii)(b) of Annexure 1 to Audit Report	
Disclosure relating to disputed statutory dues [TextBlock]	As mentioned in point no (vii)(c) of Annexure 1 to Audit Report	

Disclosure in auditors report relating to default in repayment of financial dues		As mentioned in point no (viii) of Annexure 1 to Audit Report
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		As mentioned in point no (ix) of Annexure 1 to Audit Report
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As mentioned in point no (x) of Annexure 1 to Audit Report	
Disclosure in auditors report relating to managerial remuneration		As mentioned in point no (xi) of Annexure 1 to Audit Report
Disclosure in auditors report relating to Nidhi Company		As mentioned in point no (xii) of Annexure 1 to Audit Report
Disclosure in auditors report relating to transactions with related parties		As mentioned in point no (xiii) of Annexure 1 to Audit Report
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		As mentioned in point no (xiv) of Annexure 1 to Audit Report
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	As mentioned in point no (xv) of Annexure 1 to Audit Report	
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		As mentioned in point no (xvi) of Annexure 1 to Audit Report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	Column 1
	01/04/2017 to 31/03/2018
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S.R. BATLIBOI & ASSOCIATES LLP
Name of auditor signing report	MEHRA SUMIT
Firms registration number of audit firm	101049W/E30004
Membership number of auditor	096547
Address of auditors	GOLF VIEW, CORPORATE TOWER B, SECTOR-42 SECTOR ROAD, GURGAON 122002, INDIA
Permanent account number of auditor or auditor's firm	ACHFS9118A
SRN of form ADT-1	S32281297
Date of signing audit report by auditors	03/05/2018
Date of signing of balance sheet by auditors	03/05/2018

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

	01/04/2017 to 31/03/2018
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [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

Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Flipkart India Private Limited

Report on the Ind AS Financial Statements

We have audited the accompanying Ind AS financial statements of Flipkart India Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2018, 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 a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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 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 by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and Companies (Indian Accounting Standards) (Amendment) Rules, 2017. 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 control 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2018, its loss including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

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 purpose 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, 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 the Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and Companies (Indian Accounting Standards) (Amendment) Rules, 2017;

(e) On the basis of written representations received from the directors as on March 31, 2018, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018, 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 and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;

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

i. The Company does not have any pending litigations which would impact its financial position;

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

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 & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Sd/-

per Sumit Mehra

Partner

Membership Number: 096547

Place of Signature: Bengaluru

Date: May 3, 2018

Annexure 1

Annexure 1 referred to in clause 1 of paragraph on the report on other legal and regulatory requirements of our report of even date

Statement on matters specified in paragraph 3 and 4 of the Companies (Auditor's report) Order, 2016 ("the Order")

Re: Flipkart India Private Limited ("the Company")

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment .

(b) All property, plant and equipment 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 , there are no immovable properties, included in property, plant and equipment of the Company and accordingly, the requirements under clause 3(i)(c) of the Order are not applicable to the Company.

(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 .

(iii) (a) The Company has granted loans to parties covered in the register maintained under Section 189 of the Act. In our opinion and according to the information and explanations given to us, the terms and conditions of the grant of such loans are not prejudicial to the Company's interest.

(b) The Company has granted loans that are re-payable on demand, to parties covered in the register maintained under Section 189 of the Act. We are informed that the Company has not demanded repayment of any such loan during the year, and thus, there has been no default on the part of the parties to whom the money has been lent. The payment of interest has been regular.

(c) There are no amounts of loans granted to companies, firms or other parties listed in the register maintained under Section 189 of the Act, which are overdue for more than ninety days.

(iv) In our opinion and according to the information and explanations given to us, provisions of Section 186 of the Act, in respect of loans and advances given, investments made, guarantees and securities given, as applicable, have been complied with by the Company. There are no loans and advances given, investments made, guarantees and securities given to which the provisions of Section 185 apply and, accordingly, reporting under clause 3(iv) of the Order in so far as it relates to Section 185 of the Act is not applicable to the Company 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) To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Act, for the products of the Company.

(vii) (a) The Company is regular in depositing with appropriate authorities 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 applicable to it.

(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, duty of excise, 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.

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

Name of the statute	Nature of the dues	Amount (Rs. in Mn)	Amount paid under protest (Rs. in Mn)	Period to which the amount relates Financial Year	Forum where the dispute is pending
The Delhi Value Added Tax Act, 2004	Value Added Tax and Central Sales Tax	96.26	10.00	2012-14	Special Commissioner of Appeal
The Karnataka Value Added Tax Act, 2004	Value Added Tax and Central Sales Tax	26.74	14.56	2011-14	Joint Commissioner of Commercial Taxes, (Appeals)
The Karnataka Value Added Tax Act, 2004	Value Added Tax and Central Sales Tax	203.42	20.00	2014-15	High Court
The Maharashtra Value Added Tax Act, 2002	Value Added Tax and Central Sales Tax	3.10	0.26	2012-13	Joint Commissioner of Commercial Taxes
Uttar Pradesh Value Added Tax Act, 2008	Value Added Tax and Central Sales Tax	87.98	-	2012-14	High Court
Uttar Pradesh Goods and Service Act, 2017	State Goods and Service Tax	0.74	0.03	2017-18	Additional Commissioner (Appeals)
The West Bengal Tax on Entry of Goods into Local Areas Act, 2012	Entry Tax	10.15	-	2014-15	Appellate Tribunal
The Customs Act, 1962	Customs Duty	4.89	4.89	2014-15	Commissioner of Customs (Import), Mumbai
Income Tax Act, 1956*	Income Tax	1,248.03	252.80	2014-15	ITAT
Income Tax Act, 1956	Income Tax	224.74	112.47	2013-14	CIT(A)

* ITAT has passed the order in favour of the Company Dated April 25, 2018. Once the Assessing officer passes order giving effect to the ITAT order the demand will become Nil.

(viii) The Company did not have any outstanding loans or borrowing or dues from financial institution or bank or to government or dues to debenture holders during the year.

(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 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 provisions of Section 197 read with Schedule V of the Act are not applicable to the Company and hence reporting under clause 3(xi) are not applicable and hence not commented upon.

(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 188 of the Act, where applicable, and the details have been disclosed in the notes to the Ind AS financial statements, as required by the applicable accounting standards. The provisions of Section 177 are not applicable to the Company and, accordingly, reporting under clause 3(xiii) insofar as it relates to Section 177 of the Act is not applicable to the Company and hence not commented upon.

(xiv) According to the information and explanations given to us by the management of the Company 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 hence 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 the Act.

(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 & Associates LLP

Chartered Accountants

ICAI firm registration number: 101049W/E300004

Sd/-

per Sumit Mehra

Partner

Membership Number: 096547

Place: Bengaluru

Date: May 3, 2018

Annexure 2

To the Independent Auditor's Report of Even Date on the Ind AS Financial Statements of Flipkart India Private 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 Flipkart India Private Limited ('the Company') as of March 31, 2018 in conjunction with our audit of the Ind AS 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 (the 'Guidance Note') 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 Act.

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Ind AS financial statements for external purposes in accordance with generally accepted accounting principles.

A Company's internal financial control over financial reporting includes those policies and procedures that:

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Ind AS financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, 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.

Explanatory paragraph

We also have audited, in accordance with the Standards on Auditing issued by the ICAI, as specified under Section 143(10) of the Act, the Ind AS financial statements of Flipkart India Private Limited which comprise the Balance Sheet as at March 31, 2018 and the related Statement of Profit and Loss including Statement of Other Comprehensive Income, Cash Flow Statement and Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information, and our report dated May 03, 2018 expressed an unqualified opinion thereon.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI firm registration number: 101049W/E300004

Sd/-

per Sumit Mehra

Partner

Membership Number: 096547

Place: Bengaluru

Date: May 03, 2018

[700700] Disclosures - Secretarial audit report

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

	01/04/2017 to 31/03/2018
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[110000] Balance sheet

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

	31/03/2018	31/03/2017	31/03/2016
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,133.93	1,410.15	1,830.77
Capital work-in-progress	137.39	103.57	
Goodwill	18.23	18.23	18.23
Other intangible assets	0.38	1.29	3.13
Non-current financial assets [Abstract]			
Non-current investments	5,709.58	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	14.86	
Other non-current financial assets	9,043.06	1,265.18	
Total non-current financial assets	14,752.64	1,280.04	
Other non-current assets	158.63	113.83	
Total non-current assets	16,201.2	2,927.11	
Current assets [Abstract]			
Inventories	22,530.94	17,431.84	
Current financial assets [Abstract]			
Current investments	16,081.98	7,703.96	
Trade receivables, current	12,355.88	8,928.12	
Cash and cash equivalents	702.56	7,737.7	
Loans, current	3,136.76	13,349.09	
Other current financial assets	18,919.65	4,680.93	
Total current financial assets	51,196.83	42,399.8	
Other current assets	8,863.05	924.26	
Total current assets	82,590.82	60,755.9	
Total assets	98,792.02	63,683.01	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	7,276,968	5,405,639	5,405,639
Other equity	63,528.7	39,444.05	
Total equity attributable to owners of parent	63,535,976,968	39,449,455,639	
Total equity	63,535,976,968	39,449,455,639	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	76.18	54.82	
Total non-current liabilities	76.18	54.82	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	2,285.1	0	
Trade payables, current	28,705.66	22,876.6	
Other current financial liabilities	22.36	40.21	
Total current financial liabilities	31,013.12	22,916.81	
Other current liabilities	4,063.46	1,157.34	
Provisions, current	103.28	104.58	
Total current liabilities	35,179.86	24,178.73	
Total liabilities	35,256.04	24,233.55	
Total equity and liabilities	98,792,016,968	63,683,005,639	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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] -3,630.39	[INR/shares] -452.74	[INR/shares] -3,630.39	[INR/shares] -452.74
Total basic earnings (loss) per share	[INR/shares] -3,630.39	[INR/shares] -452.74	[INR/shares] -3,630.39	[INR/shares] -452.74
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3,630.39	[INR/shares] -452.74	[INR/shares] -3,630.39	[INR/shares] -452.74
Total diluted earnings (loss) per share	[INR/shares] -3,630.39	[INR/shares] -452.74	[INR/shares] -3,630.39	[INR/shares] -452.74

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	214,386.5	152,644.23
Other income	2,190.16	3,048.39
Total income	216,576.66	155,692.62
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	236,608.85	157,645.66
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-5,099.1	-3,229.56
Employee benefit expense	3,315.45	1,666.68
Finance costs	233.69	100.48
Depreciation, depletion and amortisation expense	622.42	561.95
Other expenses	1,543.61	1,394.74
Total expenses	237,224.92	158,139.95
Profit before exceptional items and tax	-20,648.26	-2,447.33
Total profit before tax	-20,648.26	-2,447.33
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-20,648.26	-2,447.33
Total profit (loss) for period	-20,648.26	-2,447.33
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-0.1	-3.14
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-0.1	-3.14
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	10.12	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	10.12	0
Total other comprehensive income	10.02	-3.14
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	0	0
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	-20,638.24	-2,450.47
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	0	0
Comprehensive income, attributable to non-controlling interests	0	0
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	10.02	-3.14
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	0	0
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	-20,638.24	-2,450.47
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	0	0
Comprehensive income, attributable to non-controlling interests	0	0
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -3,630.39	[INR/shares] -452.74
Total basic earnings (loss) per share	[INR/shares] -3,630.39	[INR/shares] -452.74
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3,630.39	[INR/shares] -452.74
Total diluted earnings (loss) per share	[INR/shares] -3,630.39	[INR/shares] -452.74

[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]	Column 1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	Net gain on financial instruments classified as FVTOCI	Net gain on financial instruments classified as FVTOCI
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	10.12	0

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]	Column 1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	Re-measurement (losses) on defined benefit plans	Re-measurement (losses) on defined benefit plans
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-0.1	-3.14

[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]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-20,648.26	-2,447.33		-20,648.26
Changes in comprehensive income components	10.02	-3.14		10.02
Total comprehensive income	-20,638.24	-2,450.47		-20,638.24
Other changes in equity [Abstract]				
Other additions to reserves	44,722.89	0		44,722.89
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		0
Securities premium adjusted writing off preliminary expenses	0	0		0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		0
Securities premium adjusted premium payable redemption preference shares debentures	0	0		0
Securities premium adjusted purchase own shares other securities under section 68	0	0		0
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0

Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	44,722.89	0		44,722.89
Total increase (decrease) in equity	24,084.65	-2,450.47		24,084.65
Other equity at end of period	63,528.7	39,444.05	41,894.52	63,528.7

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]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,447.33		-20,648.26	-2,447.33
Changes in comprehensive income components	-3.14		0	0
Total comprehensive income	-2,450.47		-20,648.26	-2,447.33
Other changes in equity [Abstract]				
Other additions to reserves	0		44,722.89	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0			
Securities premium adjusted writing off preliminary expenses	0			
Securities premium adjusted writing off discount expenses issue shares debentures	0			
Securities premium adjusted premium payable redemption preference shares debentures	0			
Securities premium adjusted purchase own shares other securities under section 68	0			
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0

Total other changes in equity	0		44,722.89	0
Total increase (decrease) in equity	-2,450.47		24,074.63	-2,447.33
Other equity at end of period	39,444.05	41,894.52	63,535.28	39,460.65

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]			
		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Balance at beginning of period (if restatement is applicable)			0	0	
Adjustments to equity for restatement [Abstract]					
Effect of changes in accounting policy			0	0	
Correction of prior period errors			0	0	
Adjustments to equity for restatement			0	0	
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			0	0	
Changes in comprehensive income components			0	0	
Total comprehensive income			0	0	
Other changes in equity [Abstract]					
Other additions to reserves			44,722.89	0	
Deductions to reserves [Abstract]					
Securities premium adjusted bonus shares			0	0	
Securities premium adjusted writing off preliminary expenses			0	0	
Securities premium adjusted writing off discount expenses issue shares debentures			0	0	
Securities premium adjusted premium payable redemption preference shares debentures			0	0	
Securities premium adjusted purchase own shares other securities under section 68			0	0	
Other utilisation of securities premium if permitted			0	0	
Other deductions to reserves			0	0	
Total deductions to reserves			0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Dividend appropriation [Abstract]					
Interim dividend appropriation [Abstract]					
Interim equity dividend appropriation			0	0	
Interim special dividend appropriation			0	0	
Total interim dividend appropriation			0	0	
Final dividend appropriation [Abstract]					
Final equity dividend appropriation			0	0	
Final special dividend appropriation			0	0	
Total final dividend appropriation			0	0	
Total dividend appropriation			0	0	
Equity dividend tax appropriation			0	0	
Other appropriations			0	0	
Transfer to Retained earnings			0	0	
Total appropriations for dividend, dividend tax and retained earnings			0	0	
Appropriation towards bonus shares			0	0	
Increase (decrease) through other contributions by owners, equity			0	0	
Increase (decrease) through other distributions to owners, equity			0	0	
Increase (decrease) through other changes, equity			0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity			0	0	
Other changes in equity, others			0	0	

Total other changes in equity		44,722.89	0	
Total increase (decrease) in equity		44,722.89	0	
Other equity at end of period	41,907.98	108,262.57	63,539.68	63,539.68

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]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-20,648.26	-2,447.33		-20,648.26
Changes in comprehensive income components	0	0		0
Total comprehensive income	-20,648.26	-2,447.33		-20,648.26
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-20,648.26	-2,447.33		-20,648.26
Other equity at end of period	-44,727.29	-24,079.03	-21,631.7	-44,727.29

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]		Other equity other [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,447.33		0	0
Changes in comprehensive income components	0		10.02	-3.14
Total comprehensive income	-2,447.33		10.02	-3.14
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares			0	0
Securities premium adjusted writing off preliminary expenses			0	0
Securities premium adjusted writing off discount expenses issue shares debentures			0	0
Securities premium adjusted premium payable redemption preference shares debentures			0	0
Securities premium adjusted purchase own shares other securities under section 68			0	0
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0

Total increase (decrease) in equity	-2,447.33		10.02	-3.14
Other equity at end of period	-24,079.03	-21,631.7	-6.58	-16.6
Description of nature of other equity, others			Changes in equity share capital during the year	Changes in equity share capital during the year

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other equity other [Member]	Other equity other 1 [Member]			
		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Balance at beginning of period (if restatement is applicable)			0	0	
Adjustments to equity for restatement [Abstract]					
Effect of changes in accounting policy			0	0	
Correction of prior period errors			0	0	
Adjustments to equity for restatement			0	0	
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			0	0	
Changes in comprehensive income components			10.02	-3.14	
Total comprehensive income			10.02	-3.14	
Other changes in equity [Abstract]					
Other additions to reserves			0	0	
Deductions to reserves [Abstract]					
Securities premium adjusted bonus shares			0	0	
Securities premium adjusted writing off preliminary expenses			0	0	
Securities premium adjusted writing off discount expenses issue shares debentures			0	0	
Securities premium adjusted premium payable redemption preference shares debentures			0	0	
Securities premium adjusted purchase own shares other securities under section 68			0	0	
Other utilisation of securities premium if permitted			0	0	
Other deductions to reserves			0	0	
Total deductions to reserves			0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Dividend appropriation [Abstract]					
Interim dividend appropriation [Abstract]					
Interim equity dividend appropriation			0	0	
Interim special dividend appropriation			0	0	
Total interim dividend appropriation			0	0	
Final dividend appropriation [Abstract]					
Final equity dividend appropriation			0	0	
Final special dividend appropriation			0	0	
Total final dividend appropriation			0	0	
Total dividend appropriation			0	0	
Equity dividend tax appropriation			0	0	
Other appropriations			0	0	
Transfer to Retained earnings			0	0	
Total appropriations for dividend, dividend tax and retained earnings			0	0	
Appropriation towards bonus shares			0	0	
Increase (decrease) through other contributions by owners, equity			0	0	
Increase (decrease) through other distributions to owners, equity			0	0	
Increase (decrease) through other changes, equity			0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity			0	0	
Other changes in equity, others			0	0	

Total other changes in equity		0	0	
Total increase (decrease) in equity		10.02	-3.14	
Other equity at end of period	-13.46	-6.58	-16.6	-13.46
Description of nature of other equity, others		Changes in equity share capital during the year	Changes in equity share capital during the year	

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

	01/04/2017 to 31/03/2018
Disclosure of notes on changes in equity [TextBlock]	Textual information (3) [See below]

Textual information (3)

Disclosure of notes on changes in equity [Text Block]

Statement of changes in equity for the financial year ended March 31, 2018

Rupees in millions, unless otherwise stated

Equity share capital			
Year ended March 31, 2018	As at April 1, 2017	Changes in equity share capital during the year	As at March 31, 2018
Equity share capital (refer note 9)	5.41	1.87	7.28

Other equity				
Year ended March 31, 2018	Retained earnings	Other components of equity	Securities premium	Total reserves
Balance as at April 1, 2017	(24,079.03)	(16.60)	63,539.68	39,444.05
Loss for the year	(20,648.26)	-	-	(20,648.26)
Fair valuation of investments	-	10.12	-	10.12
Re-measurement (losses) on defined benefit plans	-	(0.10)	-	(0.10)
Total comprehensive income for the year	(44,727.29)	(6.58)	63,539.68	18,805.81
Issue of Shares	-	-	44,722.89	44,722.89
Balance as at the March 31, 2018	(44,727.29)	(6.58)	1,08,262.57	63,528.70

Equity share capital			

Year ended March 31, 2017	As at April 1, 2016	Changes in equity share capital during the year	As at March 31, 2017
Equity share capital	5.41	-	5.41

Year ended March 31, 2017	Retained earnings	Other components of equity	Securities premium	Total reserves
Other equity				
Balance as at April 1, 2016	(21,631.70)	(13.46)	63,539.68	41,894.52
Loss for the year	(2,447.33)	-	-	(2,447.33)
Re-measurement (losses) on defined benefit plans	-	(3.14)	-	(3.14)
Total comprehensive income for the year	(24,079.03)	(16.60)	63,539.68	39,444.05
Balance as at the March 31, 2017	(24,079.03)	(16.60)	63,539.68	39,444.05

[320000] Cash flow statement, indirect

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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	-20,648.26	-2,447.33	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-5,099.1	-3,229.56	
Adjustments for decrease (increase) in trade receivables, current	-3,934.25	-6,849.02	
Adjustments for decrease (increase) in other current assets	-8,024.51	-608.79	
Adjustments for decrease (increase) in other non-current assets	2.43	64.96	
Adjustments for other financial assets, non-current	(A) -7,725.14	(B) 5,364.41	
Adjustments for other financial assets, current	(C) -14,136.68	(D) -2,920.85	
Adjustments for increase (decrease) in trade payables, current	5,786.53	8,152	
Adjustments for increase (decrease) in other current liabilities	2,906.12	283.47	
Adjustments for depreciation and amortisation expense	622.42	561.95	
Adjustments for provisions, current	-1.3	-17.14	
Adjustments for provisions, non-current	21.26	-5.83	
Adjustments for other financial liabilities, current	-15.48	28.49	
Adjustments for unrealised foreign exchange losses gains	36.6	1.71	
Total adjustments for reconcile profit (loss)	-29,561.1	825.8	
Net cash flows from (used in) operations	-50,209.36	-1,621.53	
Interest paid	-150.33	-62.12	
Interest received	-1,336.68	-1,716.98	
Income taxes paid (refund)	47.23	-19.04	
Other inflows (outflows) of cash	(E) -28.77	(F) -774.05	
Net cash flows from (used in) operating activities	-51,471.71	-4,031.4	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	1.79	4.18	
Purchase of property, plant and equipment	409.1	251.39	
Cash advances and loans made to other parties	42,286.34	21,177.4	
Cash receipts from repayment of advances and loans made to other parties	52,499.54	9,977.4	
Interest received	1,195.67	2,709.86	
Other inflows (outflows) of cash	(G) -13,431.09	(H) 12,476.49	
Net cash flows from (used in) investing activities	-2,429.53	3,739.14	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	44,724.76	0	
Proceeds from borrowings	(I) 19,636.2	(J) 4,445.7	
Repayments of borrowings	(K) 17,351.1	(L) 4,445.7	
Interest paid	(M) 143.76	(N) 62.12	
Other inflows (outflows) of cash	(O) 0	(P) -4,548.17	
Net cash flows from (used in) financing activities	46,866.1	-4,610.29	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-7,035.14	-4,902.55	
Net increase (decrease) in cash and cash equivalents	-7,035.14	-4,902.55	
Cash and cash equivalents cash flow statement at end of period	702.56	7,737.7	12,640.25

Footnotes

- (A) (Increase)/decrease in non-current loans financial assets Rs. 14.86 Mn (Increase)/decrease in non-current other financial assets Rs. -7740.00 Mn
- (B) (Increase)/decrease in non-current loans financial assets Rs. 62.45 Mn (Increase)/decrease in non-current other financial assets Rs. 5,301.96 Mn
- (C) (Increase)/decrease in current loans financial assets Rs. (1.09) Mn (Increase)/decrease in current other financial assets Rs. (14,135.59) Mn
- (D) (Increase)/decrease in current loans financial assets Rs. 83.13 Mn (Increase)/decrease in current other financial assets Rs. (3,003.98) Mn
- (E) Allowance for doubtful and bad debts and advances Rs. 540.62 Mn Bad debts and advances written off Rs. 51.82 Mn Net gain on sale of current investments Rs. (573.46) Mn Unrealized gain on investments Rs. (65.70) Mn Discount on Non-convertible debentures amortized Rs. (1.30) Mn Premium on Non-convertible debentures amortized Rs. 0.61 Mn Liabilities written back Rs. (6.53) Mn Realized exchange loss on buyer's credit Rs. NIL Loss on sale of fixed assets Rs. 25.17 Mn
- (F) Allowance for doubtful and bad debts and advances Rs. 149.22 Mn Bad debts and advances written off Rs. 15.29 Mn Net gain on sale of current investments Rs. (1,171.38) Mn Unrealized gain on investments Rs. (13.96) Mn Discount on Non-convertible debentures amortized Rs. NIL Premium on Non-convertible debentures amortized Rs. NIL Liabilities written back Rs. NIL Realized exchange loss on buyer's credit Rs. 186.41 Mn Loss on sale of fixed assets Rs. 60.37 Mn
- (G) Investment in Non-convertible debentures and bonds Rs. (7,653.05) Mn Investments in mutual funds Rs. (7,89,795.90) Mn Proceeds from sale of mutual funds Rs. 7,84,017.86 Mn
- (H) Investment in Non-convertible debentures and bonds Rs. NIL Investments in mutual funds Rs.(2,64,747.34) Mn Proceeds from sale of mutual funds Rs.2,77,223.83 Mn
- (I) Intercompany loan availed Rs. 19,636.20 Mn Proceeds from buyer's credit Rs. NIL
- (J) Intercompany loan availed Rs. 4,445.70 Mn
- (K) Intercompany loan repaid
- (L) Intercompany loan repaid
- (M) Interest paid on intercompany loans Rs. (143.76) Mn Interest paid on buyers credit Rs. NIL
- (N) Interest paid on intercompany loans Rs. (50.38) Mn Interest paid on buyers credit Rs. (11.74) Mn
- (O) Proceeds from buyer's credit
- (P) Proceeds from buyer's credit

[610100] Notes - List of accounting policies

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

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

Textual information (4)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

Flipkart India Private Limited (herein after referred to as "the Company") was incorporated on September 19, 2011 as a private limited Company under the Companies Act, 1956. The registered office of the Company is located at Vaishnavi Summit, Ground Floor, 7th Main, 80 Feet Road, 3rd Block, Koramangala Industrial Layout, Bangalore, India. The Company is involved in the business of 'Cash and Carry Trading/Wholesale Trading' within the meaning of Schedule I of the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2000 ("FDI Policy"). The Company is engaged in wholesale distribution of mobile, television, laptop, tablet, mobile accessory, footwear and clothing.

The financial statements were authorised for issue in accordance with a resolution of the directors on May 3, 2018.

2. Summary of Significant Accounting Policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Indian Accounting Standards (IND AS) under the historical cost convention on the accrual basis, except for certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments) and the provisions of the Companies Act, 2013 ("Act") (to the extent notified). The IND AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and Companies (Indian Accounting Standards) (Amendment) Rules, 2017.

The financial statements are presented in Indian Rupees (INR or Rs.) and all values in the tables are reported in millions of Indian rupees (Rupees in millions ('Mn')) upto two decimal place except share data, unless otherwise stated. Certain notes and disclosures in the financials has been represented as Zero ("0"), where the absolute amount is below the rounding off norms adopted by the Company.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2.2 Business Combination

Business combinations are accounted for by applying the acquisition method as at the date of acquisition, which is the date on which control is transferred to the Company. Identifiable assets acquired and liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. When the Company acquires a business, it assess the financial assets and liabilities assumed for appropriate classification and designation. In accordance with contractual terms, economic circumstances and pertinent conditions as at acquisition date. The excess of the cost of acquisition over the interest in the fair value of the identifiable net assets acquired and attributable to the owners of the Company is recorded as goodwill. The cost of an acquisition is measured as the aggregate of the consideration transferred, which is measured at the acquisition date fair value and the amount of a non-controlling interest in the acquire. Transaction costs incurred in connection with a business acquisition are expensed as and when incurred. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, then the gain is recognized in other comprehensive income (OCI) and accumulated in equity as capital reserve.

Any contingent consideration payable is measured at fair value at the acquisition date. Subsequent changes in the fair value of contingent consideration are recognized in statement of profit or loss. Contingent consideration that is classified as equity is not remeasured and

subsequent settlement is accounted for within equity.

Business combinations involving entities or businesses under common control shall be accounted for using the pooling of interest method.

2.3 Functional and Foreign currency

Functional and presentation currency

Management has determined the currency of the primary economic environment in which the entity resides in and operates as the functional currency. The functional currency of the Company is Indian Rupees (INR). The financial statements have been presented in INR, as it best represents the operating business performance and underlying transactions.

Transactions and balances

Transactions in foreign currencies are measured in the functional currency of the Company and are recorded on initial recognition in the functional currency at exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the end of the reporting period.

Differences arising on settlement or translation of monetary items are recognized in the statement of profit and loss.

Non-monetary items that are measured in historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognized in Other Comprehensive Income (OCI) or statement of profit and loss are also recognized in OCI or statement of profit and loss, respectively).

2.4 Property, plant and equipment

(a) Recognition and measurement

All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognized as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Company recognizes such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in statement of profit and loss as incurred.

(b) Depreciation

The Company depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. Leasehold improvements are amortized over the estimated useful life or the lease period, whichever is lower.

Depreciation is not recorded on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use.

The residual value, estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows:

Category of assets	Estimated useful life
Computers	3 years
Computer Servers (included under "Computers")	5 years
Furniture and fixtures	5 years
Office equipment	5 years
Electrical installations and equipment	5 years
Plant and Machinery	5 years

2.4 Property, plant and equipment

The Company, based on technical assessment made by technical expert and management estimate, depreciates the certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

An item of plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the statement of profit and loss in the year the asset is derecognized.

2.5 Goodwill and Intangible assets

Goodwill

Goodwill represents the excess of the purchase price over the fair value of the identifiable assets and liabilities acquired in a business

combination. If the excess is negative, a bargain purchase gain is recognized immediately in OCI and accumulated in equity as capital reserve.

Goodwill is tested for impairment at least annually and when events occur or changes in circumstances indicate that the recoverable amount of the cash generating unit is less than its carrying value. The goodwill impairment test is performed at the level of cash-generating unit or groups of cash-generating units which represent the lowest level at which goodwill is monitored for internal management purposes.

Where the recoverable amount of the cash-generating unit is less than the carrying amount, an impairment loss is recognized in statement of profit and loss. Impairment losses recognized for goodwill are not reversed in subsequent periods.

Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Intangible assets acquired in business combination are measured at fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is recognized in the statement of profit and loss when it is incurred.

Subsequent expenditures are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate.

Intangible assets with indefinite useful lives or not yet available are not amortized, but instead tested for impairment annually. Intangible assets with finite lives are amortized over the estimated useful life. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortization expense on intangible assets with finite lives is recognized in the statement of profit or loss in the expense category consistent with the nature of the intangible assets.

Gains or losses arising from de-recognition of an intangible asset 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 or loss when the asset is derecognized.

The useful lives of the intangible assets assessed by the management are as follows and these amortized on a straight line basis over the period of the assets:

Category of assets	Estimated useful life
Computer software	1-3 years

2.6 Inventories

Inventories are stated at the lower of cost or net realizable value. Costs include purchase costs and other costs incurred in bringing the inventories to their present location and condition. Inventories are primarily accounted for using first-in first-out basis.

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

Where necessary, allowance is provided for damaged, obsolete and slow moving items to adjust the carrying value of inventories to the lower of cost and net realizable value.

2.7 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 in the form of financial assets and financial liabilities are generally presented separately. Financial instruments are recognized on the balance sheet when the Company becomes a party to the contractual provisions of the instrument.

Upon initial recognition, financial instruments are measured at fair value. Transaction costs directly attributable to the acquisition or issue of financial instruments are recognized in determining the carrying amount, if it is not classified as at fair value through profit or loss. Subsequently, financial instruments are measured according to the category in which they are classified.

Financial assets are classified into following categories:

- Financial assets carried at amortized cost
- Financial assets fair valued through other comprehensive income (FVTOCI)
- Financial assets at fair value through profit or loss (FVTPL)

Financial liabilities are classified into financial liabilities at fair value through profit or loss and other financial liabilities.

Financial assets

Financial assets primarily comprise of trade receivables, loan and receivables, cash and bank balances and marketable securities and investments.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as follows:

Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it meets both the following criteria:

(i) the asset is held within a business model whose objective is to hold the asset to collect contractual cash flows, and

(ii) the contractual terms of the financial assets give rise on a specified date to cash flows that are solely payments of principal and interest on the principal outstanding.

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

A financial asset is subsequently measured at fair value through other comprehensive income if it meets both the following criteria:

(i) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and

(ii) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Further, in cases where the Company has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income. For Financial assets at FVTOCI, all fair value changes in the instruments excluding dividends, are recognized in OCI and is never recycled to statement of profit or loss, even on sale of the instrument. Interest income earned on FVTOCI instruments are recognized in statement of profit or loss.

2.7 Financial Instruments (continued)

Financial assets at fair value through profit or loss (FVTPL) :

A financial asset which does not meet the amortized cost or FVTOCI criteria is measured as FVTPL. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses on re-measurement recognized in statement of profit or loss. The gain or loss on disposal is recognized in statement of profit or loss. Interest income earned on FVTPL instruments are recognized in statement of profit or loss.

Financial liabilities:

Financial liabilities primarily include trade payables, borrowings, derivative financial liabilities and other liabilities.

Financial liabilities measured at amortized cost

After initial recognition, financial liabilities are subsequently measured at amortized cost using the effective interest method, except for contingent considerations recognized in a business combination which is subsequently measured at FVTPL. For trade and other payables, the carrying amounts approximate fair value due to the short term maturity of these instruments.

Compound financial instruments

Compound financial instruments have both a financial liability and an equity component from the issuer's perspective. The components are defined based on the terms of the financial instrument and presented and measured separately according to their substance. At initial recognition of a compound financial instrument, the financial liability component is recognized at fair value and the residual amount is

allocated to equity.

Derivative financial instruments

All derivatives are recognized initially at fair value on the date a derivative contract is entered into and subsequently re-measured at fair value. Embedded derivatives are separated from the host contract and accounted for separately if they are not closely related to the host contract. The Company measures all derivative financial instruments based on fair values derived from market prices of the instruments or from option pricing models, as appropriate. Changes in the fair value of any derivative instruments that do not qualify for hedge accounting are recognized immediately in the statement of profit and loss, except for derivatives that are highly effective and qualify for cash flow or net investment hedge accounting.

Financial Guarantee

A financial guarantee contract is a contract that requires the Company to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognized initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently it is measured at the higher of:

- (i) the amount of the loss allowance determined in accordance Expected Credit Loss model, and
- (ii) the amount initially recognized less, when appropriate, the cumulative amount of income recognized in accordance with the principles of IND AS 18.

De-recognition of financial assets and liabilities

The Company derecognizes a financial asset only when the contractual rights to the cash flows from the asset expires or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On de-recognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in the statement of profit and loss. In addition, on de-recognition of an investment in a debt instrument classified as at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to profit or loss. In contrast, on de-recognition of an investment in equity instrument which the Company has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

The Company derecognizes financial liabilities when, and only when, the Company's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognized in the statement of profit and loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset with the net amount reported in the balance sheet only if there is a current enforceable legal right to offset the recognized amounts and an intent to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

2.8 Impairment

Financial assets

IND AS 109 requires the Company to record expected credit losses on all of its debt securities, loans and receivables, either on a 12-month or life time expected credit losses. The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivable with no significant financing component is measured at an amount equal to life time ECL. For all other financial assets, ECL are measured at an amount equal to 12-month ECL, unless there is a significant increase in the credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment gain or loss in profit or loss.

Non - financial assets

The Company assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Goodwill and intangible assets with indefinite economic lives are tested for impairment annually and at other times when such indicators exist.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and 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 cash-generating unit 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 to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples or other available fair value indicators.

Other non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

2.9 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand, demand deposits, and short-term, highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalent, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

2.10 Restricted Cash

Cash that is restricted as to withdrawal for use or pledged as security is reported separately under other assets, and is not included in the total cash and cash equivalents in the statements of cash flows & cash & cash equivalents in the balance sheet. The Company's restricted cash mainly represents (a) the secured deposits held in designated bank accounts for which Bank Guarantee has been issued/utilized; (b) time deposits that are pledged for outstanding short-term loan and borrowings.

2.11 Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

2.12 Employee benefits

Defined benefit plan

In accordance with applicable laws in India, the Company provides for gratuity, a defined benefit retirement plan (“the Gratuity Plan”) for every employee who has completed 5 years or more of service on departure at 15 days salary (last drawn salary). The Gratuity Plan provides for a lump sum payment to eligible employees at retirement, death, incapacitation or termination of employment based on last drawn salary and tenure of employment with the Company. Liabilities with regard to the Gratuity Plan are determined by actuarial valuation on the reporting date using projected unit credit method. The gratuity scheme is not funded.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding net interest and the return on plan assets (excluding net interest), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through other comprehensive income in the period in which they occur. Re-measurements are not reclassified to statement of profit and loss in subsequent periods.

Past service costs are recognised in statement of profit and loss on the earlier of:

- The date of the plan amendment or curtailment, and
- The date that the Company recognizes restructuring-related costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation under employee benefit expenses’ in statement of profit and loss.

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements.

All actuarial gains and losses are immediately recognized in other comprehensive income, net of taxes, if any, and permanently excluded from statement of profit and loss.

Defined contribution plan

The Company makes contributions to the Provident Fund scheme, a defined contribution benefit scheme. These contributions are deposited with Government administered fund and recognized as an expense in the period in which the related service is performed. There is no further obligation on the Company on this defined contribution plan

Compensated Absences

Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting period.

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 the statement of profit and loss and are not deferred. 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.

Share based payments

Flipkart Limited (holding Company) operates equity compensation plans for the group entities. The Company recognizes the cost and corresponding liability based on the advice received from Flipkart Limited. The cost of these equity-settled share based payment transactions with employees is measured by reference to the fair value of the options using option pricing model at the date on which the options are granted which takes into account market conditions and non-vesting conditions.

When the terms of an equity-settled award are modified, the minimum expense recognized is the grant date fair value of the unmodified award, provided the original terms of the award are met. An additional expense, measured as at the date of modification, is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through statement of profit and loss.

No expense is recognized for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

2.13 Leases

At the inception of a lease, the lease arrangement is classified as either a finance lease or an operating lease, based on the substance of the lease arrangement.

Leases where the lessor retains substantially all the risks and rewards of ownership are classified as operating leases. Payments made under the operating leases are recognized in the statement of profit and loss on a straight lining basis over the lease term.

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

2.14 Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is made. Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payments and excluding discounts, rebates, and taxes or duty collected on behalf of the government. The following specific recognition criteria must also be met before revenue is recognized:

a) Sale of traded goods

Revenue from sale of goods is recognized upon the transfer of significant risk and rewards of ownership of the goods to the customer. Revenue is not recognized to the extent where there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of goods. Revenues are net of Sales Tax, Value Added Tax and Goods and Service Tax (GST). The Company offers volume discounts to certain customers based on targeted sales increase. Volume discounts are accrued and recorded as a reduction of net sales.

b) Rendering of services

Income from sale of services

Revenue is recognized as and when services are rendered. The company collects taxes as applicable, on behalf of the government and, therefore, it is not an economic benefit flowing to the company. Hence, it is excluded from revenue.

Interest income

Interest income is recognized using the effective interest method. Effective interest is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest income is included in finance income in the statement of profit and loss.

2.15 Finance cost

Finance expenses comprise interest cost on borrowings. Borrowing costs that are directly attributable to a qualifying asset are capitalized as part of cost of the asset. All other borrowing cost are expensed in the period in which they occur, using the effective interest method.

2.16 Taxes

Income tax comprises current and deferred tax. Income tax expense is recognized in the statement of profit and loss except to the extent it relates to a business combination, or items directly recognized in equity or in OCI.

Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and liability simultaneously.

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or 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 it establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent 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.

The carrying amount of deferred income 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 income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period 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 period.

Deferred tax relating to items recognized outside statement of profit and loss is recognized outside statement of profit and loss. Deferred tax items are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

The Company offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offset current tax assets against current tax liabilities, and they relate to taxes levied by the same taxation authority on either the same taxable entity, or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

2.17 Contingencies

A contingent liability is:

A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or A present obligation that arises from past events but is not recognized because:

- (i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- (ii) The amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent liabilities and assets are not recognized on the balance sheet of the Company, except for contingent liabilities assumed in a business combination that are present obligations arising from past events and which the fair values can be reliably determined.

2.18 Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Company by weighted average number of equity shares outstanding during the period adjusted for treasury shares held, if any. Diluted earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Company using the weighted-average number of equity shares considered for deriving basic earnings per share and weighted average number of dilutive equivalent shares outstanding during the period, except where the results would be anti-dilutive. Dilutive potential shares are deemed converted at the beginning of the period, unless issued at later date.

2.19 Segment Reporting

The Company primarily engages in wholesale trading of mobile, television, laptop, tablet, mobile accessory, footwear and clothing. The Company does not distinguish revenues, costs and expenses between different businesses in its internal reporting, and reports costs and expenses by nature as a whole. The Board of Directors reviews the results when making decisions about allocating resources and assessing performance of the Company as a whole and hence, the Company has only one reportable segment. The Company operates and manages its business as a single segment mainly through the sale of products through the internet. As the Company's long-lived assets are all located in India and most of the Company's revenues are derived from India, no geographical information is presented.

2.20 Fair value measurement

A number of financial instruments are measured at fair value as of each reporting date after initial recognition. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest by using quoted market rates, discounted cash flow analyses and other appropriate valuation models. The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs. All assets and liabilities for which fair values are being measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows:

- Level 1– This level of hierarchy includes financial assets that are measured by reference to quoted prices (unadjusted) in active markets for

identical assets or liabilities.

- Level 2 – This level of hierarchy includes financial assets and liabilities, measured using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

- Level 3 – This level of hierarchy includes financial assets and liabilities measured using inputs that are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

2.21 Cash flow statements

Cash flows are reported using the indirect method, whereby profit/(loss) for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

As per the amendment to IND AS 7, applicable with effect from April 1, 2017, the Company provides disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet the disclosure requirement. The company has provided the information for the current year in Note 12.

3.1 Standards Issued but not yet effective

The standards/amendments issued, but not yet effective up the date of issuance of the Company's financial statements are disclosed below:

IND AS 115 Revenue from contracts with customers

IND AS 115 was notified on March 28, 2018 and establishes a five-step model to account for revenue arising from contracts with customers. Under IND AS 115 revenue is recognised 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.

The new revenue standard will supersede all current revenue recognition requirement under IND AS. The standard requires the use of either a full retrospective application or a modified retrospective application and is effective for annual periods beginning on or after April 1, 2018. Early adoption is permitted. The Company has performed an assessment of IND AS 115, and expects that the adoption of IND AS 115 will not have a material impact on the financial statements.

IND AS 116 Leases

IND AS 116 was issued in July 2017 on Leases and will replace the existing leases Standard, IND AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of lease for both parties to a contract i.e. the lessee and the lessor. IND AS 116 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. The Standard also contains enhanced disclosure requirements for lessees. The effective date for adoption of IND AS 116 is annual periods beginning on or after April 1, 2019 though early adoption is permitted for companies applying IND AS 115. The Company is currently assessing the impact of adopting IND AS 116 on the Company's financial statements.

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.

These amendments are effective for annual periods beginning on or after April 1, 2018. These amendments are not expected to have any impact on the Company as the Company has no deductible temporary differences or assets that are in the scope of the amendments.

Appendix B to Ind AS 21 Foreign Currency Transactions and Advance Consideration

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 transaction date for each payment or receipt of advance consideration.

Entities may apply the Appendix requirements on a fully retrospective basis. Alternatively, an entity may apply these requirements prospectively to all assets, expenses and income in its scope that are initially recognised on or after:

- (i) The beginning of the reporting period in which the entity first applies the Appendix, or
- (ii) The beginning of a prior reporting period presented as comparative information in the financial statements of the reporting period in which the entity first applies the Appendix.

The Appendix is effective for annual periods beginning on or after April 1, 2018. However, since the Company's current practice is in line with the Interpretation, the Company does not expect any effect on its financial statements.

3.2 Significant accounting estimates and judgements

The preparation of the Company's financial statements in conformity with IND AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the reporting period. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are included in the following notes:

3.2 Significant accounting estimates and judgements (continued)

(a) Useful lives of property, plant and equipment

The cost of property, plant and equipment is depreciated on a straight-line basis over the property, plant and equipment's estimated economic useful lives. Management estimates the useful lives of these property, plant and equipment to be within 3 to 5 years. These are common life expectancies applied in the industry. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore, future depreciation charges could be revised. The carrying amount of the Company's property, plant and equipment at the end of the reporting period is disclosed in Note 4 to financial statements.

(b) Impairment of intangible assets

The recoverable amounts of the cash generating units which goodwill has been allocated to have been determined based on value in use calculations. The value in use calculations are based on a discounted cash flow models. The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

(c) Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset. The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the cash generating unit being tested. The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

(d) Employees benefits plan

The cost of defined benefit pensions and other postretirement plans as well as the present value of the pension obligation are determined using actuarial valuations. The actuarial valuation involves making various assumptions. These include the determination of the discount rates, expected rates of return of assets, future salary increase, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions, defined benefit obligations are highly sensitive to changes in these assumptions

(e) Allowance for Inventory obsolescence

Allowance for inventory obsolescence is estimated based on the best available facts and circumstances, including but not limited to, the inventories' own physical conditions, their market selling prices, and estimated costs to be incurred for their sales. The allowances are re-evaluated and adjusted as additional information received affects the amount estimated.

(f) Income Taxes

The Company has exposure to income taxes in Indian jurisdiction. Deferred tax assets are recognized for all unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant managements judgment is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and level of future taxable profits together with future tax planning strategies

Considering the cumulative tax positions and considering the loss for the year, the Company has not recognized deferred tax assets on the losses.

(g) Business combinations

In our accounting for business combinations, judgment is required in determining whether an intangible asset is identifiable, and should be recorded separately from goodwill. Additionally, estimating the acquisition date fair values of the identifiable assets acquired and liabilities assumed involves considerable management judgment. These measurements are based on information available at the acquisition date and are based on expectations and assumptions that have been deemed reasonable by management. Changes in these judgments, estimates, and assumptions can materially affect the results of operations

(h) Expected credit losses on financial assets

On application of IND AS 109, the impairment provisions of financial assets are based on assumptions about risk of default and expected timing of collection. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's past history, customer's credit-worthiness, existing market conditions as well as forward looking estimates at the end of each reporting period.

(i) Other estimates

The preparation of financial statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of financial statements and the reported amount of revenues and expenses for the reporting period. Specifically, the Company estimates the un-collectability of accounts receivable by analyzing historical payment patterns, customer concentrations, customer credit-worthiness and current economic trends. If the financial condition of a customer deteriorates, additional allowances may be required.

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	As per notes to Financial statements	As per notes to Financial Statements
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 (5) [See below]	

Textual information (5)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

Flipkart India Private Limited (herein after referred to as "the Company") was incorporated on September 19, 2011 as a private limited Company under the Companies Act, 1956. The registered office of the Company is located at Vaishnavi Summit, Ground Floor, 7th Main, 80 Feet Road, 3rd Block, Koramangala Industrial Layout, Bangalore, India. The Company is involved in the business of 'Cash and Carry Trading/Wholesale Trading' within the meaning of Schedule I of the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2000 ("FDI Policy"). The Company is engaged in wholesale distribution of mobile, television, laptop, tablet, mobile accessory, footwear and clothing.

The financial statements were authorised for issue in accordance with a resolution of the directors on May 3, 2018.

2. Summary of Significant Accounting Policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Indian Accounting Standards (IND AS) under the historical cost convention on the accrual basis, except for certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments) and the provisions of the Companies Act, 2013 ("Act") (to the extent notified). The IND AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and Companies (Indian Accounting Standards) (Amendment) Rules, 2017.

The financial statements are presented in Indian Rupees (INR or Rs.) and all values in the tables are reported in millions of Indian rupees (Rupees in millions ('Mn')) upto two decimal place except share data, unless otherwise stated. Certain notes and disclosures in the financials has been represented as Zero ("0"), where the absolute amount is below the rounding off norms adopted by the Company.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2.2 Business Combination

Business combinations are accounted for by applying the acquisition method as at the date of acquisition, which is the date on which control is transferred to the Company. Identifiable assets acquired and liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. When the Company acquires a business, it assess the financial assets and liabilities assumed for appropriate classification and designation. In accordance with contractual terms, economic circumstances and pertinent conditions as at acquisition date. The excess of the cost of acquisition over the interest in the fair value of the identifiable net assets acquired and attributable to the owners of the Company is recorded as goodwill. The cost of an acquisition is measured as the aggregate of the consideration transferred, which is measured at the acquisition date fair value and the amount of a non-controlling interest in the acquire. Transaction costs incurred in connection with a business acquisition are expensed as and when incurred. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, then the gain is recognized in other comprehensive income (OCI) and accumulated in equity as capital reserve.

Any contingent consideration payable is measured at fair value at the acquisition date. Subsequent changes in the fair value of contingent consideration are recognized in statement of profit or loss. Contingent consideration that is classified as equity is not remeasured and

subsequent settlement is accounted for within equity.

Business combinations involving entities or businesses under common control shall be accounted for using the pooling of interest method.

2.3 Functional and Foreign currency

Functional and presentation currency

Management has determined the currency of the primary economic environment in which the entity resides in and operates as the functional currency. The functional currency of the Company is Indian Rupees (INR). The financial statements have been presented in INR, as it best represents the operating business performance and underlying transactions.

Transactions and balances

Transactions in foreign currencies are measured in the functional currency of the Company and are recorded on initial recognition in the functional currency at exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the end of the reporting period.

Differences arising on settlement or translation of monetary items are recognized in the statement of profit and loss.

Non-monetary items that are measured in historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognized in Other Comprehensive Income (OCI) or statement of profit and loss are also recognized in OCI or statement of profit and loss, respectively).

2.4 Property, plant and equipment

(a) Recognition and measurement

All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognized as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Company recognizes such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in statement of profit and loss as incurred.

(b) Depreciation

The Company depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. Leasehold improvements are amortized over the estimated useful life or the lease period, whichever is lower.

Depreciation is not recorded on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use.

The residual value, estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows:

Category of assets	Estimated useful life
Computers	3 years
Computer Servers (included under " Computers")	5 years
Furniture and fixtures	5 years
Office equipment	5 years
Electrical installations and equipment	5 years
Plant and Machinery	5 years

2.4 Property, plant and equipment

The Company, based on technical assessment made by technical expert and management estimate, depreciates the certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

An item of plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the statement of profit and loss in the year the asset is derecognized.

2.5 Goodwill and Intangible assets

Goodwill

Goodwill represents the excess of the purchase price over the fair value of the identifiable assets and liabilities acquired in a business

combination. If the excess is negative, a bargain purchase gain is recognized immediately in OCI and accumulated in equity as capital reserve.

Goodwill is tested for impairment at least annually and when events occur or changes in circumstances indicate that the recoverable amount of the cash generating unit is less than its carrying value. The goodwill impairment test is performed at the level of cash-generating unit or groups of cash-generating units which represent the lowest level at which goodwill is monitored for internal management purposes.

Where the recoverable amount of the cash-generating unit is less than the carrying amount, an impairment loss is recognized in statement of profit and loss. Impairment losses recognized for goodwill are not reversed in subsequent periods.

Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Intangible assets acquired in business combination are measured at fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is recognized in the statement of profit and loss when it is incurred.

Subsequent expenditures are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate.

Intangible assets with indefinite useful lives or not yet available are not amortized, but instead tested for impairment annually. Intangible assets with finite lives are amortized over the estimated useful life. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortization expense on intangible assets with finite lives is recognized in the statement of profit or loss in the expense category consistent with the nature of the intangible assets.

Gains or losses arising from de-recognition of an intangible asset 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 or loss when the asset is derecognized.

The useful lives of the intangible assets assessed by the management are as follows and these amortized on a straight line basis over the period of the assets:

Category of assets	Estimated useful life
Computer software	1-3 years

2.6 Inventories

Inventories are stated at the lower of cost or net realizable value. Costs include purchase costs and other costs incurred in bringing the inventories to their present location and condition. Inventories are primarily accounted for using first-in first-out basis.

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

Where necessary, allowance is provided for damaged, obsolete and slow moving items to adjust the carrying value of inventories to the lower of cost and net realizable value.

2.7 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 in the form of financial assets and financial liabilities are generally presented separately. Financial instruments are recognized on the balance sheet when the Company becomes a party to the contractual provisions of the instrument.

Upon initial recognition, financial instruments are measured at fair value. Transaction costs directly attributable to the acquisition or issue of financial instruments are recognized in determining the carrying amount, if it is not classified as at fair value through profit or loss. Subsequently, financial instruments are measured according to the category in which they are classified.

Financial assets are classified into following categories:

- Financial assets carried at amortized cost
- Financial assets fair valued through other comprehensive income (FVTOCI)
- Financial assets at fair value through profit or loss (FVTPL)

Financial liabilities are classified into financial liabilities at fair value through profit or loss and other financial liabilities.

Financial assets

Financial assets primarily comprise of trade receivables, loan and receivables, cash and bank balances and marketable securities and investments.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as follows:

Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it meets both the following criteria:

(i) the asset is held within a business model whose objective is to hold the asset to collect contractual cash flows, and

(ii) the contractual terms of the financial assets give rise on a specified date to cash flows that are solely payments of principal and interest on the principal outstanding.

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

A financial asset is subsequently measured at fair value through other comprehensive income if it meets both the following criteria:

(i) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and

(ii) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Further, in cases where the Company has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income. For Financial assets at FVTOCI, all fair value changes in the instruments excluding dividends, are recognized in OCI and is never recycled to statement of profit or loss, even on sale of the instrument. Interest income earned on FVTOCI instruments are recognized in statement of profit or loss.

2.7 Financial Instruments (continued)

Financial assets at fair value through profit or loss (FVTPL) :

A financial asset which does not meet the amortized cost or FVTOCI criteria is measured as FVTPL. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses on re-measurement recognized in statement of profit or loss. The gain or loss on disposal is recognized in statement of profit or loss. Interest income earned on FVTPL instruments are recognized in statement of profit or loss.

Financial liabilities:

Financial liabilities primarily include trade payables, borrowings, derivative financial liabilities and other liabilities.

Financial liabilities measured at amortized cost

After initial recognition, financial liabilities are subsequently measured at amortized cost using the effective interest method, except for contingent considerations recognized in a business combination which is subsequently measured at FVTPL. For trade and other payables, the carrying amounts approximate fair value due to the short term maturity of these instruments.

Compound financial instruments

Compound financial instruments have both a financial liability and an equity component from the issuer's perspective. The components are defined based on the terms of the financial instrument and presented and measured separately according to their substance. At initial recognition of a compound financial instrument, the financial liability component is recognized at fair value and the residual amount is

allocated to equity.

Derivative financial instruments

All derivatives are recognized initially at fair value on the date a derivative contract is entered into and subsequently re-measured at fair value. Embedded derivatives are separated from the host contract and accounted for separately if they are not closely related to the host contract. The Company measures all derivative financial instruments based on fair values derived from market prices of the instruments or from option pricing models, as appropriate. Changes in the fair value of any derivative instruments that do not qualify for hedge accounting are recognized immediately in the statement of profit and loss, except for derivatives that are highly effective and qualify for cash flow or net investment hedge accounting.

Financial Guarantee

A financial guarantee contract is a contract that requires the Company to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognized initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently it is measured at the higher of:

- (i) the amount of the loss allowance determined in accordance Expected Credit Loss model, and
- (ii) the amount initially recognized less, when appropriate, the cumulative amount of income recognized in accordance with the principles of IND AS 18.

De-recognition of financial assets and liabilities

The Company derecognizes a financial asset only when the contractual rights to the cash flows from the asset expires or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On de-recognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in the statement of profit and loss. In addition, on de-recognition of an investment in a debt instrument classified as at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to profit or loss. In contrast, on de-recognition of an investment in equity instrument which the Company has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

The Company derecognizes financial liabilities when, and only when, the Company's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognized in the statement of profit and loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset with the net amount reported in the balance sheet only if there is a current enforceable legal right to offset the recognized amounts and an intent to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

2.8 Impairment

Financial assets

IND AS 109 requires the Company to record expected credit losses on all of its debt securities, loans and receivables, either on a 12-month or life time expected credit losses. The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivable with no significant financing component is measured at an amount equal to life time ECL. For all other financial assets, ECL are measured at an amount equal to 12-month ECL, unless there is a significant increase in the credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment gain or loss in profit or loss.

Non - financial assets

The Company assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Goodwill and intangible assets with indefinite economic lives are tested for impairment annually and at other times when such indicators exist.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and 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 cash-generating unit 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 to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples or other available fair value indicators.

Other non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

2.9 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand, demand deposits, and short-term, highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalent, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

2.10 Restricted Cash

Cash that is restricted as to withdrawal for use or pledged as security is reported separately under other assets, and is not included in the total cash and cash equivalents in the statements of cash flows & cash & cash equivalents in the balance sheet. The Company's restricted cash mainly represents (a) the secured deposits held in designated bank accounts for which Bank Guarantee has been issued/utilized; (b) time deposits that are pledged for outstanding short-term loan and borrowings.

2.11 Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

2.12 Employee benefits

Defined benefit plan

In accordance with applicable laws in India, the Company provides for gratuity, a defined benefit retirement plan (“the Gratuity Plan”) for every employee who has completed 5 years or more of service on departure at 15 days salary (last drawn salary). The Gratuity Plan provides for a lump sum payment to eligible employees at retirement, death, incapacitation or termination of employment based on last drawn salary and tenure of employment with the Company. Liabilities with regard to the Gratuity Plan are determined by actuarial valuation on the reporting date using projected unit credit method. The gratuity scheme is not funded.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding net interest and the return on plan assets (excluding net interest), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through other comprehensive income in the period in which they occur. Re-measurements are not reclassified to statement of profit and loss in subsequent periods.

Past service costs are recognised in statement of profit and loss on the earlier of:

- The date of the plan amendment or curtailment, and
- The date that the Company recognizes restructuring-related costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation under employee benefit expenses’ in statement of profit and loss.

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements.

All actuarial gains and losses are immediately recognized in other comprehensive income, net of taxes, if any, and permanently excluded from statement of profit and loss.

Defined contribution plan

The Company makes contributions to the Provident Fund scheme, a defined contribution benefit scheme. These contributions are deposited with Government administered fund and recognized as an expense in the period in which the related service is performed. There is no further obligation on the Company on this defined contribution plan

Compensated Absences

Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting period.

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 the statement of profit and loss and are not deferred. 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.

Share based payments

Flipkart Limited (holding Company) operates equity compensation plans for the group entities. The Company recognizes the cost and corresponding liability based on the advice received from Flipkart Limited. The cost of these equity-settled share based payment transactions with employees is measured by reference to the fair value of the options using option pricing model at the date on which the options are granted which takes into account market conditions and non-vesting conditions.

When the terms of an equity-settled award are modified, the minimum expense recognized is the grant date fair value of the unmodified award, provided the original terms of the award are met. An additional expense, measured as at the date of modification, is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through statement of profit and loss.

No expense is recognized for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

2.13 Leases

At the inception of a lease, the lease arrangement is classified as either a finance lease or an operating lease, based on the substance of the lease arrangement.

Leases where the lessor retains substantially all the risks and rewards of ownership are classified as operating leases. Payments made under the operating leases are recognized in the statement of profit and loss on a straight lining basis over the lease term.

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

2.14 Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is made. Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payments and excluding discounts, rebates, and taxes or duty collected on behalf of the government. The following specific recognition criteria must also be met before revenue is recognized:

a) Sale of traded goods

Revenue from sale of goods is recognized upon the transfer of significant risk and rewards of ownership of the goods to the customer. Revenue is not recognized to the extent where there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of goods. Revenues are net of Sales Tax, Value Added Tax and Goods and Service Tax (GST). The Company offers volume discounts to certain customers based on targeted sales increase. Volume discounts are accrued and recorded as a reduction of net sales.

b) Rendering of services

Income from sale of services

Revenue is recognized as and when services are rendered. The company collects taxes as applicable, on behalf of the government and, therefore, it is not an economic benefit flowing to the company. Hence, it is excluded from revenue.

Interest income

Interest income is recognized using the effective interest method. Effective interest is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest income is included in finance income in the statement of profit and loss.

2.15 Finance cost

Finance expenses comprise interest cost on borrowings. Borrowing costs that are directly attributable to a qualifying asset are capitalized as part of cost of the asset. All other borrowing cost are expensed in the period in which they occur, using the effective interest method.

2.16 Taxes

Income tax comprises current and deferred tax. Income tax expense is recognized in the statement of profit and loss except to the extent it relates to a business combination, or items directly recognized in equity or in OCI.

Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and liability simultaneously.

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or 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 it establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent 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.

The carrying amount of deferred income 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 income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period 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 period.

Deferred tax relating to items recognized outside statement of profit and loss is recognized outside statement of profit and loss. Deferred tax items are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

The Company offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offset current tax assets against current tax liabilities, and they relate to taxes levied by the same taxation authority on either the same taxable entity, or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

2.17 Contingencies

A contingent liability is:

A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or A present obligation that arises from past events but is not recognized because:

- (i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- (ii) The amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent liabilities and assets are not recognized on the balance sheet of the Company, except for contingent liabilities assumed in a business combination that are present obligations arising from past events and which the fair values can be reliably determined.

2.18 Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Company by weighted average number of equity shares outstanding during the period adjusted for treasury shares held, if any. Diluted earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Company using the weighted-average number of equity shares considered for deriving basic earnings per share and weighted average number of dilutive equivalent shares outstanding during the period, except where the results would be anti-dilutive. Dilutive potential shares are deemed converted at the beginning of the period, unless issued at later date.

2.19 Segment Reporting

The Company primarily engages in wholesale trading of mobile, television, laptop, tablet, mobile accessory, footwear and clothing. The Company does not distinguish revenues, costs and expenses between different businesses in its internal reporting, and reports costs and expenses by nature as a whole. The Board of Directors reviews the results when making decisions about allocating resources and assessing performance of the Company as a whole and hence, the Company has only one reportable segment. The Company operates and manages its business as a single segment mainly through the sale of products through the internet. As the Company's long-lived assets are all located in India and most of the Company's revenues are derived from India, no geographical information is presented.

2.20 Fair value measurement

A number of financial instruments are measured at fair value as of each reporting date after initial recognition. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest by using quoted market rates, discounted cash flow analyses and other appropriate valuation models. The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs. All assets and liabilities for which fair values are being measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows:

- Level 1– This level of hierarchy includes financial assets that are measured by reference to quoted prices (unadjusted) in active markets for

identical assets or liabilities.

- Level 2 – This level of hierarchy includes financial assets and liabilities, measured using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

- Level 3 – This level of hierarchy includes financial assets and liabilities measured using inputs that are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

2.21 Cash flow statements

Cash flows are reported using the indirect method, whereby profit/(loss) for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

As per the amendment to IND AS 7, applicable with effect from April 1, 2017, the Company provides disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet the disclosure requirement. The company has provided the information for the current year in Note 12.

3.1 Standards Issued but not yet effective

The standards/amendments issued, but not yet effective up to the date of issuance of the Company's financial statements are disclosed below:

IND AS 115 Revenue from contracts with customers

IND AS 115 was notified on March 28, 2018 and establishes a five-step model to account for revenue arising from contracts with customers. Under IND AS 115 revenue is recognised 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.

The new revenue standard will supersede all current revenue recognition requirement under IND AS. The standard requires the use of either a full retrospective application or a modified retrospective application and is effective for annual periods beginning on or after April 1, 2018. Early adoption is permitted. The Company has performed an assessment of IND AS 115, and expects that the adoption of IND AS 115 will not have a material impact on the financial statements.

IND AS 116 Leases

IND AS 116 was issued in July 2017 on Leases and will replace the existing leases Standard, IND AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of lease for both parties to a contract i.e. the lessee and the lessor. IND AS 116 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. The Standard also contains enhanced disclosure requirements for lessees. The effective date for adoption of IND AS 116 is annual periods beginning on or after April 1, 2019 though early adoption is permitted for companies applying IND AS 115. The Company is currently assessing the impact of adopting IND AS 116 on the Company's financial statements.

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.

These amendments are effective for annual periods beginning on or after April 1, 2018. These amendments are not expected to have any impact on the Company as the Company has no deductible temporary differences or assets that are in the scope of the amendments.

Appendix B to Ind AS 21 Foreign Currency Transactions and Advance Consideration

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 transaction date for each payment or receipt of advance consideration.

Entities may apply the Appendix requirements on a fully retrospective basis. Alternatively, an entity may apply these requirements prospectively to all assets, expenses and income in its scope that are initially recognised on or after:

- (i) The beginning of the reporting period in which the entity first applies the Appendix, or
- (ii) The beginning of a prior reporting period presented as comparative information in the financial statements of the reporting period in which the entity first applies the Appendix.

The Appendix is effective for annual periods beginning on or after April 1, 2018. However, since the Company's current practice is in line with the Interpretation, the Company does not expect any effect on its financial statements.

3.2 Significant accounting estimates and judgements

The preparation of the Company's financial statements in conformity with IND AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the reporting period. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are included in the following notes:

3.2 Significant accounting estimates and judgements (continued)

(a) Useful lives of property, plant and equipment

The cost of property, plant and equipment is depreciated on a straight-line basis over the property, plant and equipment's estimated economic useful lives. Management estimates the useful lives of these property, plant and equipment to be within 3 to 5 years. These are common life expectancies applied in the industry. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore, future depreciation charges could be revised. The carrying amount of the Company's property, plant and equipment at the end of the reporting period is disclosed in Note 4 to financial statements.

(b) Impairment of intangible assets

The recoverable amounts of the cash generating units which goodwill has been allocated to have been determined based on value in use calculations. The value in use calculations are based on a discounted cash flow models. The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

(c) Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset. The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the cash generating unit being tested. The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

(d) Employees benefits plan

The cost of defined benefit pensions and other postretirement plans as well as the present value of the pension obligation are determined using actuarial valuations. The actuarial valuation involves making various assumptions. These include the determination of the discount rates, expected rates of return of assets, future salary increase, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions, defined benefit obligations are highly sensitive to changes in these assumptions

(e) Allowance for Inventory obsolescence

Allowance for inventory obsolescence is estimated based on the best available facts and circumstances, including but not limited to, the inventories' own physical conditions, their market selling prices, and estimated costs to be incurred for their sales. The allowances are re-evaluated and adjusted as additional information received affects the amount estimated.

(f) Income Taxes

The Company has exposure to income taxes in Indian jurisdiction. Deferred tax assets are recognized for all unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant managements judgment is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and level of future taxable profits together with future tax planning strategies

Considering the cumulative tax positions and considering the loss for the year, the Company has not recognized deferred tax assets on the losses.

(g) Business combinations

In our accounting for business combinations, judgment is required in determining whether an intangible asset is identifiable, and should be recorded separately from goodwill. Additionally, estimating the acquisition date fair values of the identifiable assets acquired and liabilities assumed involves considerable management judgment. These measurements are based on information available at the acquisition date and are based on expectations and assumptions that have been deemed reasonable by management. Changes in these judgments, estimates, and assumptions can materially affect the results of operations

(h) Expected credit losses on financial assets

On application of IND AS 109, the impairment provisions of financial assets are based on assumptions about risk of default and expected timing of collection. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's past history, customer's credit-worthiness, existing market conditions as well as forward looking estimates at the end of each reporting period.

(i) Other estimates

The preparation of financial statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of financial statements and the reported amount of revenues and expenses for the reporting period. Specifically, the Company estimates the un-collectability of accounts receivable by analyzing historical payment patterns, customer concentrations, customer credit-worthiness and current economic trends. If the financial condition of a customer deteriorates, additional allowances may be required.

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	As mentioned in respective heads	As mentioned in respective heads	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	As mentioned in respective heads	As mentioned in respective heads	5 years	5 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years	3 Years	3 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	amortized over the estimated useful life or the lease period, whichever is lower	amortized over the estimated useful life or the lease period, whichever is lower	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	estimated useful life	estimated useful life	As mentioned in respective columns	As mentioned in respective columns
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]	Other property, plant and equipment, others [Member]	
	Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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	375.28	172.69		375.28
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-621.52	-528.76		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-621.52	-528.76		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	29.98	64.55		81.27
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	29.98	64.55		81.27
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-276.22	-420.62		294.01
Property, plant and equipment at end of period	1,133.93	1,410.15	1,830.77	3,200.84

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	172.69			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			621.52	528.76
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			621.52	528.76
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	170.94		51.29	106.39
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	170.94		51.29	106.39
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	1.75		570.23	422.37
Property, plant and equipment at end of period	2,906.83	2,905.08	2,066.91	1,496.68

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]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		375.28	172.69	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-621.52	-528.76	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-621.52	-528.76	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		29.98	64.55	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		29.98	64.55	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-276.22	-420.62	
Property, plant and equipment at end of period	1,074.31	1,133.93	1,410.15	1,830.77

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]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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	375.28	172.69		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				621.52
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				621.52
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	81.27	170.94		51.29
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	81.27	170.94		51.29
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	294.01	1.75		570.23
Property, plant and equipment at end of period	3,200.84	2,906.83	2,905.08	2,066.91

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]	Property, plant and equipment [Member]		Plant and equipment [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			125.06	108.1
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	528.76		-181.32	-10.38
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	528.76		-181.32	-10.38
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	106.39		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	106.39		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	422.37		-56.26	97.72
Property, plant and equipment at end of period	1,496.68	1,074.31	46.06	102.32

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]	Plant and equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2016		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		125.06	108.1	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		125.06	108.1	
Property, plant and equipment at end of period	4.6	240.09	115.03	6.93

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]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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				125.06
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	181.32	10.38		-181.32
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	181.32	10.38		-181.32
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	181.32	10.38		-56.26
Property, plant and equipment at end of period	194.03	12.71	2.33	46.06

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]	Other plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	108.1		125.06	108.1
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-10.38			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-10.38			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	97.72		125.06	108.1
Property, plant and equipment at end of period	102.32	4.6	240.09	115.03

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] Sub classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Gross carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2016	Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018		01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			181.32	10.38
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			181.32	10.38
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment			0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			0	0
Decrease through classified as held for sale, property, plant and equipment			0	0
Decrease through loss of control of subsidiary, property, plant and equipment			0	0
Total increase (decrease) in property, plant and equipment			181.32	10.38
Property, plant and equipment at end of period	6.93	194.03	12.71	2.33

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	10.33	2.66		10.33
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15.39	-12.09		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-15.39	-12.09		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.38	0.99		6.43
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.38	0.99		6.43
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-5.44	-10.42		3.9
Property, plant and equipment at end of period	22.99	28.43	38.85	224.81

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.66			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			15.39	12.09
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			15.39	12.09
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	18.61		6.05	17.62
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	18.61		6.05	17.62
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-15.95		9.34	-5.53
Property, plant and equipment at end of period	220.91	236.86	201.82	192.48

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]	Furniture and fixtures [Member]	Office equipment [Member]		
		Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		34.67	8.01	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-64.68	-61.46	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-64.68	-61.46	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.07	2.05	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1.07	2.05	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-31.08	-55.5	
Property, plant and equipment at end of period	198.01	102.8	133.88	189.38

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 equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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	34.67	8.01		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				64.68
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				64.68
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	11.88	7.52		10.81
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	11.88	7.52		10.81
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	22.79	0.49		53.87
Property, plant and equipment at end of period	333.67	310.88	310.39	230.87

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 equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.1	5.67
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	61.46		-58.64	-91.89
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	61.46		-58.64	-91.89
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5.47		0.19	0.49
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	5.47		0.19	0.49
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	55.99		-58.73	-86.71
Property, plant and equipment at end of period	177	121.01	22.78	81.51

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]	Computer equipments [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2016		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.1	5.67	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		7.75	3.42	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		7.75	3.42	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-7.65	2.25	
Property, plant and equipment at end of period	168.22	315.35	323	320.75

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]	Computer equipments [Member]			Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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				201.17
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	58.64	91.89		-294.11
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	58.64	91.89		-294.11
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7.56	2.93		23.55
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	7.56	2.93		23.55
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	51.08	88.96		-116.49
Property, plant and equipment at end of period	292.57	241.49	152.53	932.04

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]	Leasehold improvements [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	46.7		201.17	46.7
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-346.72			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-346.72			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	60.89		41.68	141.18
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	60.89		41.68	141.18
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-360.91		159.49	-94.48
Property, plant and equipment at end of period	1,048.53	1,409.44	2,066.42	1,906.93

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]	Leasehold improvements [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2016		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		294.11	346.72	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		294.11	346.72	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		18.13	80.29	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		18.13	80.29	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		275.98	266.43	
Property, plant and equipment at end of period	2,001.41	1,134.38	858.4	591.97

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]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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	3.95	1.55		3.95
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7.38	-6.22		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-7.38	-6.22		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.79	0.13		13.53
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	4.79	0.13		13.53
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-8.22	-4.8		-9.58
Property, plant and equipment at end of period	7.26	15.48	20.28	20.5

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]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.55			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			7.38	6.22
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			7.38	6.22
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.21		8.74	0.08
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.21		8.74	0.08
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	1.34		-1.36	6.14
Property, plant and equipment at end of period	30.08	28.74	13.24	14.6

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]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical installations and equipment	Electrical installations and equipment	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3.95	1.55	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-7.38	-6.22	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-7.38	-6.22	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4.79	0.13	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		4.79	0.13	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-8.22	-4.8	
Property, plant and equipment at end of period	8.46	7.26	15.48	20.28

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical installations and equipment	Electrical installations and equipment		Electrical installations and equipment
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3.95	1.55		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				7.38
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				7.38
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13.53	0.21		8.74
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	13.53	0.21		8.74

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-9.58	1.34		-1.36
Property, plant and equipment at end of period	20.5	30.08	28.74	13.24

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2016 to 31/03/2017	31/03/2016	
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	Electrical installations and equipment		
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		6.22	
Depreciation recognised as part of cost of other assets		0	
Total Depreciation property plant and equipment		6.22	
Impairment loss recognised in profit or loss, property, plant and equipment		0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through transfers, property, plant and equipment		0	
Increase (decrease) through other changes, property, plant and equipment		0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment		0.08	
Retirements, property, plant and equipment		0	
Total disposals and retirements, property, plant and equipment		0.08	
Decrease through classified as held for sale, property, plant and equipment		0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	
Total increase (decrease) in property, plant and equipment		6.14	
Property, plant and equipment at end of period		14.6	8.46

[612100] Notes - Impairment of assets

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0	0		0
Increase (decrease) through net exchange differences, goodwill	0	0		0
Impairment loss recognised in profit or loss, goodwill	0	0		
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill	0	0		0
Increase (decrease) through other changes, goodwill	0	0		0
Total increase (decrease) through transfers and other changes, goodwill	0	0		0
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill	0	0		0
Retirements, goodwill	0	0		0
Total disposals and retirements, goodwill	0	0		0
Decrease through classified as held for sale, goodwill	0	0		0
Decrease through loss of control of subsidiary, goodwill	0	0		0
Subsequent recognition of deferred tax assets, goodwill	0	0		0
Total increase (decrease) in goodwill	0	0		0
Goodwill at end of period	18.23	18.23	18.23	18.23

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0			
Increase (decrease) through net exchange differences, goodwill	0			
Impairment loss recognised in profit or loss, goodwill			0	0
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill	0		0	0
Increase (decrease) through other changes, goodwill	0		0	0
Total increase (decrease) through transfers and other changes, goodwill	0		0	0
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill	0		0	0
Retirements, goodwill	0		0	0
Total disposals and retirements, goodwill	0		0	0
Decrease through classified as held for sale, goodwill	0		0	0
Decrease through loss of control of subsidiary, goodwill	0		0	0
Subsequent recognition of deferred tax assets, goodwill	0		0	0
Total increase (decrease) in goodwill	0		0	0
Goodwill at end of period	18.23	18.23	0	0

Disclosure of reconciliation of changes in goodwill [Table]

..(3)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2016
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Goodwill at end of period	0

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Acquisitions through business combinations, goodwill	0	0	
Increase (decrease) through net exchange differences, goodwill	0	0	
Impairment loss recognised in profit or loss, goodwill	0	0	
Increase (decrease) through transfers and other changes, Goodwill [Abstract]			
Increase (decrease) through transfers, goodwill	0	0	
Increase (decrease) through other changes, goodwill	0	0	
Total increase (decrease) through transfers and other changes, goodwill	0	0	
Disposals and retirements, Goodwill [Abstract]			
Disposals, goodwill	0	0	
Retirements, goodwill	0	0	
Total disposals and retirements, goodwill	0	0	
Decrease through classified as held for sale, goodwill	0	0	
Decrease through loss of control of subsidiary, goodwill	0	0	
Subsequent recognition of deferred tax assets, goodwill	0	0	
Total increase (decrease) in goodwill	0	0	
Goodwill at end of period	18.23	18.23	18.23

[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]			
	Carrying amount [Member]			Gross carrying amount [Member]
Sub classes of other intangible assets [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0.12		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-0.91	-1.96		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-0.91	-1.84		0
Other intangible assets at end of period	0.38	1.29	3.13	20.86

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.12			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			0.91	1.96
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0.12		0.91	1.96
Other intangible assets at end of period	20.86	20.74	20.48	19.57

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]				
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]			Accumulated amortization and impairment [Member]	Carrying amount [Member]	
		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
	Disclosure of detailed information about other intangible assets [Abstract]				
	Disclosure of detailed information about other intangible assets [Line items]				
	Reconciliation of changes in other intangible assets [Abstract]				
	Changes in Other intangible assets [Abstract]				
	Additions other than through business combinations		0	0.12	
	Acquisitions through business combinations		0	0	
	Increase (decrease) through net exchange differences		0	0	
	Amortisation other intangible assets		-0.91	-1.96	
	Impairment loss recognised in profit or loss		0	0	
	Reversal of impairment loss recognised in profit or loss		0	0	
	Revaluation increase (decrease), other intangible assets		0	0	
	Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
	Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
	Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
	Increase (decrease) through transfers, other intangible assets		0	0	
	Increase (decrease) through other changes		0	0	
	Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
	Disposals and retirements, other intangible assets [Abstract]				
	Disposals		0	0	
	Retirements		0	0	
	Total Disposals and retirements, Other intangible assets		0	0	
	Decrease through classified as held for sale		0	0	
	Decrease through loss of control of subsidiary		0	0	
	Total increase (decrease) in Other intangible assets		-0.91	-1.84	
	Other intangible assets at end of period	17.61	0.38	1.29	3.13

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 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]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0.12		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				0.91
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0.12		0.91
Other intangible assets at end of period	20.86	20.86	20.74	20.48

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0.12
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	1.96		-0.91	-1.96
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1.96		-0.91	-1.84
Other intangible assets at end of period	19.57	17.61	0.38	1.29

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0.12	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0.12	
Other intangible assets at end of period	3.13	20.86	20.86	20.74

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	0.91	1.96	
Impairment loss recognised in profit or loss	0	0	
Reversal of impairment loss recognised in profit or loss	0	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]			
Increase (decrease) through transfers, other intangible assets	0	0	
Increase (decrease) through other changes	0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	
Disposals and retirements, other intangible assets [Abstract]			
Disposals	0	0	
Retirements	0	0	
Total Disposals and retirements, Other intangible assets	0	0	
Decrease through classified as held for sale	0	0	
Decrease through loss of control of subsidiary	0	0	
Total increase (decrease) in Other intangible assets	0.91	1.96	
Other intangible assets at end of period	20.48	19.57	17.61

Disclosure of additional information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	straight line basis	straight line basis
Useful lives or amortisation rates, other intangible assets	1-3 Years	1-3 Years
Whether other intangible assets are stated at revalued amount	No	No

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments**Disclosure of financial assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2018	31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	31,802.03	27,047.76	12,355.88	8,928.12
Financial assets, at fair value	31,802.03	27,047.76	12,355.88	8,928.12
Description of other financial assets at amortised cost class	Current and Non Current Financial Assets	Current and Non Current Financial Assets		

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	31,802.03	27,047.76	(A) 22,758.97	(B) 25,767.72
Financial assets, at fair value	31,802.03	27,047.76	22,758.97	25,767.72
Description of other financial assets at amortised cost class	Current and Non Current Financial Assets	Current and Non Current Financial Assets	Current Financial Assets. Description in footnote	Current Financial Assets. Description in footnote

Footnotes

(A) Current assets: (iii) Cash and cash equivalent Rs. 702.56 Mn + (iv) Loans Rs. 3,136.76 Mn + (v) Others Rs. 18,919.65 Mn

(B) Current Financial Assets: (iii) Cash and cash equivalent Rs.7,737.70 Mn + (iv) Loans Rs. 13,349.09 Mn + (v) Others Rs. 4,680.93Mn

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]		Financial assets at fair value, class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	(A) 9,043.06	(B) 1,280.04	20,532.12	7,703.96
Financial assets, at fair value	9,043.06	1,280.04	20,532.12	7,703.96
Description of other financial assets at amortised cost class	Non-Current Financial Assets	Other Non-Current Financial Assets		
Description of other financial assets at fair value class			Current and Non-current Investments	Investments in mutual funds (quoted)

Footnotes

(A) Non-current assets: (i) Investments Rs. 5,709.58 Mn + (ii) Loans Rs. NIL + (iii) Others Rs. 9,043.06 Mn

(B) Non-current Financial Assets: (ii) Loans Rs. 14.86 Mn + (iii) Others Rs. 1,265.18 Mn

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Trading securities [Member]	
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,259.44	0	1,259.44	7,703.96
Financial assets, at fair value	1,259.44	0	20,532.12	7,703.96
Description of other financial assets at fair value class	Investments in bonds (quoted)	Not Applicable	Current and Non-current Investments	Investments in mutual funds (quoted)

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Trading securities [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	20,532.12	7,703.96	1,259.44	0
Financial assets, at fair value	(A) 20,532.12	7,703.96	1,259.44	0
Description of other financial assets at fair value class	Current and Non-current Investments	Investments in mutual funds (quoted)	Investments in bonds (quoted)	Not Applicable

Footnotes

(A) Non-current: Investments in non-convertible debentures (quoted) Rs. 2,950.14 + Investments in bonds (quoted) Rs. 1,500.00 and Non-current: Investments in mutual funds (quoted) Rs.14,121.16 Mn + Investments in non-convertible debentures (quoted) Rs. 997.08 Mn + Investments in commercial paper (unquoted) Rs. 963.74 Mn

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Trading securities [Member]	
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	1,259.44	0
Financial assets, at fair value	1,259.44	0
Description of other financial assets at fair value class	Investments in bonds (quoted)	Not Applicable

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]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2018	31/03/2017
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 31,013.12	(B) 22,916.81
Financial liabilities, at fair value	31,013.12	22,916.81

Footnotes

(A) Current Liabilities: (i) Borrowings Rs. 2,285.10 Mn + (ii) Trade payables Rs. 28,705.66 Mn + (iii) Others Rs. 22.36 Mn

(B) Current Liabilities: (i) Borrowings Rs. NIL + (ii) Trade payables Rs. 22,876.60 Mn + (iii) Others Rs. 40.21 Mn

[400400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	Column 1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	non-convertible debentures (quoted), bonds (quoted)	Not Applicable
Non-current investments	5,709.58	0
Name of body corporate in whom investment has been made	Various	Not Applicable

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

	31/03/2018	31/03/2017
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	5,709.58	0
Market value of quoted non-current investments	5,709.58	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	Column 1		Column 2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	quoted	quoted	Non Convertible - Quoted	Non Convertible - Quoted
Current investments	14,121.16	7,703.96	997.08	0
Basis of valuation of current investments	FVTPL	FVTPL	FVTPL	FVTPL
Name of body corporate in whom investment has been made	Various	Various	Various	Various

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	Column 3	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments
Nature of current investments	commercial paper (unquoted)	commercial paper (unquoted)
Current investments	963.74	0
Basis of valuation of current investments	FVTPL	FVTPL
Name of body corporate in whom investment has been made	Various	Various

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

	31/03/2018	31/03/2017
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	15,118.24	7,703.96
Market value of quoted current investments	15,118.24	7,703.96
Aggregate amount of unquoted current investments	963.74	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-51,471.71	-4,031.4
Net cash flows from (used in) operating activities	-51,471.71	-4,031.4
Net cash flows from (used in) investing activities, continuing operations	-2,429.53	3,739.14
Net cash flows from (used in) investing activities	-2,429.53	3,739.14
Net cash flows from (used in) financing activities, continuing operations	46,866.1	-4,610.29
Net cash flows from (used in) financing activities	46,866.1	-4,610.29

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares authorised	10	10		10
Number of shares issued	[shares] 72,76,968	[shares] 54,05,639		[shares] 72,76,968
Value of shares issued	7.276968	5.405639		7.276968
Number of shares subscribed and fully paid	[shares] 72,76,968	[shares] 54,05,639		[shares] 72,76,968
Value of shares subscribed and fully paid	7.276968	5.405639		7.276968
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] 72,76,968	[shares] 54,05,639		[shares] 72,76,968
Total value of shares subscribed	7.276968	5.405639		7.276968
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 72,76,968	[shares] 54,05,639		[shares] 72,76,968
Value of shares called	7.276968	5.405639		7.276968
Value of shares paid-up	7.276968	5.405639		7.276968
Par value per share				[INR/shares] 1
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 as rights	[shares] 18,71,329	[shares] 0		[shares] 18,71,329
Total aggregate number of shares issued during period	[shares] 18,71,329	[shares] 0		[shares] 18,71,329
Total increase (decrease) in number of shares outstanding	[shares] 18,71,329	[shares] 0		[shares] 18,71,329
Number of shares outstanding at end of period	[shares] 72,76,968	[shares] 54,05,639	[shares] 54,05,639	[shares] 72,76,968
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of rights issue during period	1.871329	0		1.871329
Total aggregate amount of increase in equity share capital during period	1.871329	0		1.871329
Total increase (decrease) in share capital	1.871329	0		1.871329
Equity share capital at end of period	7.276968	5.405639	5.40563	7.276968
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] 72,76,967	[shares] 54,05,638		[shares] 72,76,967
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 72,76,967	[shares] 54,05,638		[shares] 72,76,967
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		
Type of share				Equity Shares

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 1,00,00,000	
Value of shares authorised	10	
Number of shares issued	[shares] 54,05,639	
Value of shares issued	5.405639	
Number of shares subscribed and fully paid	[shares] 54,05,639	
Value of shares subscribed and fully paid	5.405639	
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] 54,05,639	
Total value of shares subscribed	5.405639	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 54,05,639	
Value of shares called	5.405639	
Value of shares paid-up	5.405639	
Par value per share	[INR/shares] 1	
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 as rights	[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] 54,05,639	[shares] 54,05,639
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of rights 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	5.405639	5.405639
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] 54,05,638	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 54,05,638	
Type of share	Equity Shares	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Type of share	Equity Shares	Equity Shares	Equity shares	Equity shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity shares	Equity shares
Name of shareholder	(A) Flipkart Limited	(B) Flipkart Limited	(C) Flipkart Limited	(D) Flipkart Limited
Country of incorporation or residence of shareholder	SINGAPORE	SINGAPORE	SINGAPORE	SINGAPORE
Number of shares held in company	[shares] 72,76,967	[shares] 54,05,638	[shares] 72,76,967	[shares] 54,05,638
Percentage of shareholding in company	100.00%	100.00%	100.00%	100.00%

Footnotes

- (A) Name is changed to Flipkart Private Limited w.e.f May 3, 2018
 (B) Name is changed to Flipkart Private Limited w.e.f May 3, 2018
 (C) Name is changed to Flipkart Private Limited w.e.f May 3, 2018
 (D) Name is changed to Flipkart Private Limited w.e.f May 3, 2018

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (6) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (6)

Disclosure of notes on equity share capital explanatory [Text Block]

9. Share capital		
	As at March 31, 2018	As at March 31, 2017
Authorized share capital		
10,000,000 (March 31, 2017: 10,000,000) equity shares of Re.1 each	10.00	10.00
Issued, subscribed and fully paid-up shares capital		
7,276,968 (March 31, 2017: 5,405,639) equity shares of Re.1 each	7.28	5.41
Total issued, subscribed and fully paid-up shares	7.28	5.41

a. Reconciliation of shares outstanding at the beginning and at the end of the reporting year:

-	As at March 31, 2018	-	As at March 31, 2017	-
-	No. of shares	Amount	No. of shares	Amount
Equity shares of Re. 1 each fully paid up				
At the beginning of the year	54,05,639	5.41	54,05,639	5.41
Issued during the year	18,71,329	1.87	-	-
Outstanding at the end of the year	72,76,968	7.28	54,05,639	5.41

b. Terms and rights attached to equity shares:

The Company has only one class of equity share having par value of Re. 1 per share. Each holder of equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. Details of shareholders holding more than 5% shares in the Company:

-	As at March 31, 2018	-	As at March 31, 2017	-
-	No. of shares	% holding	No. of shares	% holding
Equity shares of Re. 1 each fully paid up				
Flipkart Limited, Singapore, the holding company	72,76,967	100%	54,05,638	100%

As per the records of the Company, including its register of shareholders / members and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

d. Shares held by holding/ ultimate holding company and/ or their subsidiaries/ associates:

-	As at March 31, 2018	As at March 31, 2017
Flipkart Limited, Singapore (holding company)	-	-
7,276,967 (March 31, 2017: 5,405,638) equity shares of Re. 1 each	72,76,967	54,05,638
Flipkart Marketplace Private Limited, Singapore (fellow subsidiary)		
1 (March 31, 2017: 1) equity share of Re. 1 each	1	1

[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]	Current [Member]			
	Borrowings [Member]		Intercompany borrowings [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]				
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,285.1	0	2,285.1	0
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

[612700] Notes - Income taxes

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of income tax [TextBlock]	Textual information (7) [See below]	
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	0	0

Textual information (7)

Disclosure of income tax [Text Block]

10. Income tax

The Company has no taxable income for the financial years March 31, 2018 and 2017 and accordingly, no provision for taxation has been made.

a) Reconciliation of tax expenses and accounting loss

	As at March 31, 2018	As at March 31, 2017
Accounting losses before taxes	(20,648.26)	(2,447.33)
At India's statutory income tax rate of 31.20% (March 31, 2017: 30.90%)	(6,442.26)	(756.23)
Adjustments:		
Deferred tax assets not recognized on tax losses	6,442.26	756.23
	-	-

b) Deferred tax:

Deferred tax relates to the following	As at March 31, 2018	As at March 31, 2017
Accelerated depreciation for tax purposes	24.85	4.31
Revaluations of current investments to fair value	(24.85)	(4.31)
Net Deferred tax asset/ (liability)	-	-

b) Reflected in the balance sheet as follows:

	As at March 31, 2018	As at March 31, 2017
Deferred tax assets	24.85	4.31
Deferred tax liabilities	(24.85)	(4.31)
Deferred tax assets / (liabilities), net	-	-

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets**Details of advances [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Capital advances [Member]		Advances [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	1.39	430.56	223.44
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
	Advances given suppliers [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	430.56	223.44
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

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]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision other employee related liabilities	(A) 76.18	(B) 54.82	(C) 103.28	(D) 104.58
Total provisions for employee benefits	76.18	54.82	103.28	104.58
CSR expenditure provision	0	0	0	0
Total provisions	76.18	54.82	103.28	104.58

Footnotes

(A) Provision for employee benefits*

(B) Provision for employee benefits*

(C) Provision for employee benefits*

(D) Provision for employee benefits*

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	Column 1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	4,047.17	1,139.79
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Payable to statutory authorities	Payable to statutory authorities
Other current liabilities, others	4,047.17	1,139.79

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]	Column 2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	9,000	1,260
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Other non-bank deposits	bank deposits
Other non-current financial assets, others	9,000	1,260

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	Column 1		Column 2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	6	9.02	9.18	31.19
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payables for capital expenditure	Payables for capital expenditure	Other liabilities	Other liabilities
Other current financial liabilities, others	6	9.02	9.18	31.19

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	22,530.94	17,431.84	21,399.52	17,014.66
Goods in transit	1,131.42	417.18	1,131.42	417.18
Mode of valuation	lower of cost and net realizable value	lower of cost and net realizable value	lower of cost and net realizable value	lower of cost and net realizable value

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	Column 1		Column 2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	1,140.23	0	15,000	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Bank deposits (refer note 6 (iii) (a))	Bank deposits (refer note 6 (iii) (a))	Other non-bank deposits	Other non-bank deposits
Other current financial assets others	1,140.23	0	15,000	0

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	Column 3		Column 4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	(A) 104.93	(B) 3,100.98	574.55	471.42
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Restricted cash*	Restricted cash*	Interest accrued	Interest accrued
Other current financial assets others	(A) 104.93	(B) 3,100.98	574.55	471.42

Footnotes

(A) *Represents fixed deposits amounting to Rs. 104.93 Mn given as collateral against bank guarantees and letter of credit.

(B) *Represents fixed deposits amounting to Rs. 3,100.98 Mn given as collateral against bank guarantees and letter of credit.

Other current financial assets others [Table]

..(3)

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

Other current financial assets others [Axis]	Column 5	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	1,980.04	1,082.69
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Others	Others
Other current financial assets others	1,980.04	1,082.69

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	Column 1		Column 2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	0	1.04	158.63	111.4
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Prepaid expenses	Prepaid expenses	Advance income tax (net)	Advance income tax (net)
Other non-current assets, others	0	1.04	158.63	111.4

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Security deposits [Member]		Loans [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	14.86	3,136.76	13,349.09
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	14.86	3,136.76	13,349.09
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans [Member]		Security deposits [Member]	
	Doubtful [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	5.06	4.84	19.96	19.09
Allowance for bad and doubtful loans	5.06	4.84	0	0
Total loans	0	0	19.96	19.09
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
	Security deposits [Member]		Loans to related parties [Member]	
	Doubtful [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	5.06	4.84	3,116.8	13,330
Allowance for bad and doubtful loans	5.06	4.84	0	0
Total loans	0	0	3,116.8	13,330
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Loans given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	3,116.8	13,330
Allowance for bad and doubtful loans	0	0
Total loans	3,116.8	13,330
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	Column 1		Column 2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	8,410.42	664.21	4.64	36.61
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	Prepaid expenses	Prepaid expenses
Other current assets, others	8,410.42	664.21	4.64	36.61

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	Column 3	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	17.43	0
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Others	Others
Other current assets, others	17.43	0

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Axis]		Unsecured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
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	12,837	9,106.31	12,355.88	8,928.12
Allowance for bad and doubtful debts	481.12	178.19	0	0
Total trade receivables	12,355.88	8,928.12	12,355.88	8,928.12
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
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
	Doubtful [Member]	
	31/03/2018	31/03/2017
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	481.12	178.19
Allowance for bad and doubtful debts	481.12	178.19
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Trade receivables due by others	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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (8) [See below]	
Interest income accrued	43.06	5.18
Total other non-current financial assets	9,043.06	1,265.18
Advances, non-current	(A) 0	(B) 1.39
Total other non-current assets	158.63	113.83
Disclosure of inventories Explanatory [TextBlock]	During the year ended March 31, 2018, Rs 406.41 Mn (March 31, 2017: Rs 382.96 Mn) was recognized as an expense to write down inventories to net realizable value.	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (9) [See below]	
Fixed deposits with banks	0	0
Other deposits with banks	(C) 0	(D) 6,828.47
Total balance with banks	0	6,828.47
Cash on hand	0	0
Others	(E) 702.56	(F) 909.23
Total cash and cash equivalents	702.56	7,737.7
Total cash and bank balances	702.56	7,737.7
Nature of other cash and cash equivalents	Current account balances	Current account balances
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
Unbilled revenue	119.9	25.84
Total other current financial assets	18,919.65	4,680.93
Advances, current	(G) 430.56	(H) 223.44
Total other current assets	8,863.05	924.26
Interest accrued on borrowings	7.18	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	22.36	40.21
Advance received from customers	16.29	17.55
Total other advance	16.29	17.55
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	4,063.46	1,157.34

Footnotes

(A) Capital advances Unsecured, considered good Rs. NIL Unsecured, considered doubtful Rs. 4.56 Mn Less: Allowance for impairment of capital advances Rs. 4.56 Mn

(B) Capital advances: Unsecured, considered good Rs. 1.39 Mn Unsecured, considered doubtful Rs. 4.64 Mn Less: Allowance for impairment of capital advances Rs. 4.64 Mn

(C) Short term deposits, (a) The weighted average effective interest rate for term deposits as at March 31, 2018 for the Company was 7.33% per annum.

(D) Short term deposits* - The deposits with bank comprise time deposits, which can be withdrawn at any time with prior notice (ranging from 0-7 days) without any penalty on the principal and accordingly considered as cash and cash equivalents for cash flow purposes. The weighted average effective interest rate for term deposits as at March 31, 2017 for the Company was 8.40% per annum

(E) In Current accounts

(F) In Current accounts

(G) Advances to trade supplier: Unsecured, considered good Rs. 430.56 Mn Unsecured, considered doubtful Rs. 186.40 Mn Less: Allowance for impairment of advances Rs. 186.40 Mn

(H) Advances to trade supplier: Unsecured, considered good Rs. 223.44 Mn Unsecured, considered doubtful Rs. 152.18 Mn Less: Allowance for impairment of advances Rs. 152.18 Mn

Textual information (8)

Disclosure of notes on trade receivables explanatory [Text Block]

No trade or other receivable are due from directors or other officers of the Company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member.

Trade receivables are non-interest bearing and are generally on 30 to 60 days' term. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

The Company has recognised a provision for impairment of Rs. 302.93 Mn (March 31, 2017: Rs. 167.28 Mn) on trade receivables for the year ended March 31, 2018.

Textual information (9)

Disclosure of notes on cash and bank balances explanatory [Text Block]

	As at March 31, 2018	As at March 31, 2017
Cash and cash equivalent as per IND AS 7 (Statement of cash flow)	702.56	7,737.70

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (10) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	0	0.16
Guarantees	4,092.96	3,563.73
Total contingent liabilities	4,092.96	3,563.89
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	312.39	381.93
Total commitments	312.39	381.93
Total contingent liabilities and commitments	4,405.35	3,945.82
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (10)

Disclosure of additional balance sheet notes explanatory [Text Block]

Financial Liabilities:

(ii) Trade payables

-	Current	
-	As at March 31, 2018	As at March 31, 2017
Trade payables (refer note 30)	28,705.66	22,876.60
Total	28,705.66	22,876.60

The Company has estimated a provision of Rs. 1,327 Mn (March 31, 2017: Rs. 499 Mn) towards certain onerous contract.

	As at March 31, 2018
Opening balance	499
Utilised during the year	(499)
Addition during the year	1,327
Total provision on onerous contract	1,327

22. Contingent liabilities and commitments

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	As at March 31, 2018	As at March 31, 2017
Claims against the company not acknowledged as debt	-	0.16
Corporate Guarantee	4,000.00	3,500.00
Bank guarantee*	92.96	63.73
Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	312.39	381.93
Total	4,405.35	3,945.82

*Flipkart India Private Limited has given bank guarantee of Rs. 10 Mn to tax department, backed by stand by letter of credit issued by Flipkart Limited (holding company) in favour of Deutsche Bank.

25. Capital Management

The primary objective of the Company's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholder value.

The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, loans and borrowings, trade and other payables, other liabilities and employee benefit liability. Capital includes equity attributable to the owners of the Company.

There has been no change in the capital management policy of the Company.

	As at March 31, 2018	As at March 31, 2017
Borrowings	2,285.10	-
Trade and other payables	28,728.02	22,916.81
Other liabilities	4,063.46	1,157.34
Employee benefit liability	179.46	159.40
Total Debt	35,256.04	24,233.55

Equity attributable to the equity holders of the Company	63,535.98	39,449.46
Total capital	63,535.98	39,449.46
Capital and debt	98,792.02	63,683.01
Gearing ratio	35.69%	38.05%

The Company is primarily equity financed. This is evident from the fact that total debt represents only 35.69% as of March 31, 2018 (March 31, 2017: 38.05%). The change in gearing ratio is primarily on account of increase in trade and other payables in the current year.

26. Financial risk management objectives and policies

The Company is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks include credit risk, liquidity risk, interest risk and foreign currency risk. The board of directors reviews and agrees policies and procedures for the management of these risks.

The following sections provide details regarding the Company's exposure to the above-mentioned financial risks and the objectives, policies and processes for the management of these risks.

There has been no change to the Company's exposure to these financial risks or the manner in which it manages and measures the risks, except as disclosed in Note 27 (d) foreign currency risk section.

a) Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. The Company's exposure to credit risk arises primarily from trade and other receivables. For other financial assets (including investment securities, loans, cash and short-term deposits), the Company minimize credit risk by dealing exclusively with high credit rating counterparties.

The Company's objective is to seek continual revenue growth while minimizing losses incurred due to increased credit risk exposure. The Company trades only with recognized and creditworthy third parties. In addition, receivable balances are monitored on an ongoing basis with the result that the Company's exposure to bad debts is not significant.

The Company determines concentrations of credit risk by monitoring the economic and industry profile of its trade receivables on an ongoing basis.

Financial assets that are neither past due nor impaired

Trade and other receivables that are neither past due nor impaired are with creditworthy debtors with good payment record with the Company. Cash and short-term deposits and investment securities that are neither past due nor impaired are placed with reputable financial institutions or companies with high credit ratings and no history of default.

	As at March 31, 2018	As at March 31, 2017
Neither past due nor impaired	11,289.11	7,210.61

Financial assets that are past due but not impaired

There is no other class of financial assets that is past due but not impaired except for trade receivables as of March 31, 2018 and 2017, respectively. The Company's credit period generally ranges from 0-30 days. The aging analysis of the receivables has been considered from the date the invoice falls due. The age wise break up of receivables, net of allowances that are past due, is given below.

	As at March 31, 2018	As at March 31, 2017
Past due 0 – 30 days	738.53	804.96
Past due 31 – 60 days	205.32	3.20
Past due 61 – 90 days	18.50	19.60
Past due over 90 days	104.42	889.75
Total	1,066.77	1,717.51

b) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting financial obligations due to shortage of funds. The Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Company's objective is to maintain a balance between continuity of funding and flexibility.

The Company assessed the concentration of risk with respect to refinancing its debt and concluded it to be low. Access to sources of funding is sufficiently available.

Analysis of financial instruments by remaining contractual maturities

The table below summarizes the maturity profile of the Company's financial assets and liabilities at the end of the reporting period based on contractual undiscounted repayment obligations.

As at March 31, 2018

	One year or less	One to five years	Over five years	Total
Financial liabilities				
Trade payables	28,705.66	-	-	28,705.66
Borrowings	2,285.10	-	-	2,285.10
Others	22.36	-	-	22.36
Total undiscounted financial liabilities	31,013.12	-	-	31,013.12

As at March 31, 2017

	One year or less	One to five years	Over five years	Total
Financial liabilities				
Trade payables	22,876.60	-	-	22,876.60
Borrowings	-	-	-	-
Others	57.77	-	-	57.77
Total undiscounted financial liabilities	22,934.37	-	-	22,934.37

The table below shows the contractual expiry by maturity of the Company's contingent liabilities and commitments. The maximum amount of the financial guarantee contracts are allocated to the earliest possible period in which the guarantee could be called.

As at March 31, 2018

	One year or less	One to five years	Over five years	Total
Bank guarantee	92.96	-	-	92.96
Corporate guarantee	4,000.00	-	-	4,000.00
	4,092.96	-	-	4,092.96

As at March 31, 2017

	One year or less	One to five years	Over five years	Total
Bank guarantee	63.73	-	-	63.73
Corporate guarantee	3,500.00	-	-	3,500.00
	3,563.73	-	-	3,563.73

c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Company's financial instruments will fluctuate because of changes in market interest rates. The Company's exposure to interest rate risk arises primarily from their loans and borrowings, interest-bearing loans given to related parties and investments in debt securities. All of the Company's financial assets and liabilities are at fixed interest rates. The Company does not have any interest rate risk as at March 31, 2018 and March 31, 2017.

d) Foreign currency risk

The fluctuation in foreign currency exchange rates may have potential impact on the statement of profit or loss and equity, where any transaction references more than one currency or where assets/liabilities are denominated in a currency other than the functional currency of the Company. The Company's primary transactional currency is Indian rupee and the foreign currency transactions are restricted to secured borrowings and certain trade and other payables.

The Company has transactional currency exposures arising from purchases that are denominated in a currency other than the functional currency, primarily USD. Approximately 4% of purchases are denominated in foreign currencies (USD) (March 31, 2017: 5% of purchases

are denominated in foreign currencies (USD)).

As at March 31, 2018 and 2017, 5% increase /decrease in the exchange rate of Indian rupee with US Dollars would result in approximately Rs. 86.44 Mn and Rs. 44.82 Mn decrease /increase respectively in the loss before tax of the Company.

27. Fair value hierarchy

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e. an exit price).

Financial instruments whose carrying amounts approximate fair value

The carrying values of trade and other receivables, other financial assets, cash and bank balances, short term deposits, trade and other payables, loans and borrowings and balances with related parties, based on their notional amounts, reasonably approximate their fair values because these are mostly short term in nature.

Fair value of financial instruments that are carried at fair value

The following table shows an analysis of financial instruments carried at fair value by level of fair value hierarchy:

As at March 31, 2018

	Total	Level 1	Level 2	Level 3
Assets measured at fair value:				
Investments (mutual fund, non-convertible debentures, bonds and commercial paper)	21,791.56	21,791.56	-	-

As at March 31, 2017

	Total	Level 1	Level 2	Level 3
Assets measured at fair value:				

Investments (mutual fund)	7,703.96	7,703.96	-	-
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Fair value hierarchy

The Company classifies fair value measurement using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy have the following levels:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities,

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

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

29. Employee stock option plan

The Company has the following share-based schemes:

a. Employee stock incentive plan:

Selected employees are granted stock options of Flipkart Limited, Singapore, (ultimate holding Company) based upon performance, criticality to Flipkart business and long-term potential for Flipkart. The options are cashless and generally vest ratably over a period of 4 years.

During the year, Flipkart Limited has cross charged ESOP cost of Rs. 1,686.87 Mn (March 31, 2017: Rs. 158.07 Mn) to the Company and the same has been disclosed under employee benefits expense in the statement of profit and loss.

Movement of share options during the financial year

The following table illustrates the movement of the options during the financial year (numbers)

	As at March 31, 2018	As at March 31, 2017
Outstanding as at the beginning of the year	7,84,549	5,37,968
- on account of transfer of employees in group*	(33,487)	42,512

- Granted	8,59,731	2,12,582
- Forfeited unvested	-	-
- Repurchased**	(1,65,447)	-
- Expired unvested	(45,035)	(8,513)
Outstanding as at the end of the year	14,00,311	7,84,549
Vested as at the year end	7,78,808	4,65,852

*Charge on options held by the employees transferred from the group companies has been absorbed by the Company from the date of transfer.

**During the year 165,447 shares options had been repurchased from employees by Flipkart Limited, Singapore, ultimate holding Company.

Fair value of share options granted

The fair value of the share options granted under the ESOP is estimated at the grant date using the option pricing model, taking into account the terms and conditions upon which the share options were granted.

The following table lists the inputs to the option pricing models for the year ended:

	As at March 31, 2018	As at March 31, 2017
Dividend yield (% p.a.)	0%	0%
Expected volatility (% p.a.)	46.40%	38.99%
Risk-free interest rate (% p.a.)	7.40%	7.77%
Expected life of option (years)	5.79 years	6.07 years

Weighted average share price of holding company	US \$42.43	US \$ 33.97
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30. Details of dues to micro and small enterprises as defined under the MSMED Act, 2006

There are no dues outstanding for the suppliers who are registered as micro, small or medium enterprises under "The Micro, Small and Medium and Enterprises Development Act, 2006 (MSMED Act)" as at March 31, 2018 and March 31, 2017.

31. The Company has established a comprehensive system of maintenance of information and documents as required by the transfer pricing legislation under Sections 92-92F of the Income-tax Act, 1961. Since the law requires existence of such information and documentation to be contemporaneous in nature, the Company is in the process of updating the documentation for the international transactions entered into with the associated enterprises during the financial year and expects such records to be in existence latest by November 30, 2018 as required under law. The Management is of the opinion that its international transactions are at arm's length so the aforesaid legislation will not have any impact on the financial statements, particularly on the amount of tax expense and that of provision for taxation.

32. Previous year amounts in the financial statements, including notes thereto, have been re-classified wherever required to conform to the current year presentation / classification. These do not affect the previously reported net loss or equity.

As per our report of even date	For and on behalf of Board of Directors of	
For S.R. Batliboi & Associates LLP Firm registration number: 101049W/E300004 Chartered Accountants	Flipkart India Private Limited	
Sd/- per Sumit Mehra Partner Membership no.: 096547 Place: Bengaluru Date: May 3, 2018	Sd/- Neeraj Jain Director DIN: 01861694 Place: Bengaluru Date: May 3, 2018	Sd/- Sakait Chaudhary Director DIN: 07472033 Place: Bengaluru Date: May 3, 2018

[611800] Notes - Revenue

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

	01/04/2017 to 31/03/2018
Disclosure of revenue [TextBlock]	Textual information (11) [See below]

Textual information (11)**Disclosure of revenue [Text Block]**

As per note 2.14 of the Financial Statements and Note no 14 of the Financial Statements:

14. Revenue from operations	For the year ended	For the year ended
	March 31, 2018	March 31, 2017
Sale of traded goods	2,14,386.50	1,52,344.80
Sale of services	0.00	299.43
Total	2,14,386.50	1,52,644.23

[612400] Notes - Service concession arrangements

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Defined benefit plans [Member]			Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]			Net defined benefit liability (assets) [Member]
Defined benefit plans categories [Axis]	Gratuity			Gratuity
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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	defined benefit plan	gratuity plan		defined benefit gratuity plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	17.8	11.47		17.8
Interest expense (income), net defined benefit liability (assets)	3.55	2.89		3.55
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	10.53	0		10.53
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	10.53	0		10.53
Increase (decrease) through other changes, net defined benefit liability (assets)	-7.65	-17.06		-7.65
Total increase (decrease) in net defined benefit liability (assets)	24.23	-2.7		24.23
Net defined benefit liability (assets) at end of period	80.9	56.67	59.37	80.9

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]			
	Net defined benefit liability (assets) [Member]		Present value of defined benefit obligation [Member]	
Defined benefit plans categories [Axis]	Gratuity		Gratuity	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	defined benefit gratuity plan		defined benefit gratuity plan	defined benefit gratuity plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	11.47		17.8	11.47
Interest expense (income), net defined benefit liability (assets)	2.89		3.55	2.89
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	0		10.53	0
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0		10.53	0
Increase (decrease) through other changes, net defined benefit liability (assets)	-17.06		(A) -7.65	(B) -17.06
Total increase (decrease) in net defined benefit liability (assets)	-2.7		24.23	-2.7
Net defined benefit liability (assets) at end of period	56.67	59.37	80.9	56.67

(A) Acquisition (credit)* Rs. (4.43) Mn + Benefits paid Rs. (3.32) Mn + Amount recognized in OCI Rs. 0.10 Mn

(B) Acquisition (credit)* Rs. (15.84) Mn + Benefits paid Rs. (4.36) Mn + Amount recognized in OCI Rs. 3.14 Mn

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]	Present value of defined benefit obligation [Member]
Defined benefit plans categories [Axis]	Gratuity
	31/03/2016
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	59.37

Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Defined benefit plans [Member]		Domestic defined benefit plans [Member]	
	Gratuity Plan		Gratuity Plan	
Defined benefit plans categories [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	defined benefit gratuity plan as detailed in note 28	defined benefit gratuity plan as detailed in note 28	defined benefit gratuity plan as detailed in note 28	defined benefit gratuity plan as detailed in note 28
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	80.9	56.6	80.9	56.6
Plan assets, at fair value	0	0	0	0
Net surplus (deficit) in plan	-80.9	-56.6	-80.9	-56.6
Actuarial assumption of discount rates	7.70%	6.80%	7.70%	6.80%
Actuarial assumption of expected rates of salary increases	(A) 12.00%	(B) 12.00%	(C) 12.00%	(D) 12.00%

Footnotes

(A) 12% for first three years and 10% thereafter

(B) 12% for first three years and 10% thereafter

(C) 12% for first three years and 10% thereafter

(D) 12% for first three years and 10% thereafter

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of employee benefits [TextBlock]	Textual information (12) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (12)

Disclosure of employee benefits [Text Block]

28. Gratuity plan

The Company operates a defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure at 15 days of last drawn salary for each completed year of service. The plan is not funded by the Company.

The following tables summarize the components of net benefit expense recognized in the statement of profit and loss and the funded status and amounts recognized in the balance sheet:

-	As at March 31, 2018	As at March 31, 2017
Statement of profit and loss		
Current service cost (including risk premiums for fully insured benefits)	17.80	11.47
Past service cost	10.53	-
Net interest on net defined benefit liability/ (asset)	3.55	2.89
Net benefit expense	31.88	14.36
Re-measurement (gains)/ losses in other comprehensive income		
- Actuarial (gain)/ loss due to liability experience	4.75	(1.06)
- Actuarial (gain)/ loss due to liability assumption changes	(4.65)	4.20
Net re-measurement losses of net defined benefit liability	0.10	3.14
Balance sheet		
Present value of defined benefits obligation	(80.90)	(56.67)
Plan asset / (liability)	(80.90)	(56.67)
Change in the present value of the defined benefit obligation are as follows:		

Opening defined benefit obligation	56.67	59.37
Current service cost	17.80	11.47
Past service cost	10.53	-
Acquisition (credit)*	(4.43)	(15.84)
Benefits paid	(3.32)	(4.36)
Net interest on net defined benefit liability/ (asset)	3.55	2.89
Amount recognized in OCI	0.10	3.14
Defined benefit obligation as at the end of the year	80.90	56.67

*The acquisition credit for year ending March 31, 2018 and March 31, 2017 is due to the transfer of liability to fellow subsidiary companies.

The principal assumptions used in determining gratuity and leave benefit obligations for the Company's plan are as follows:

	As at March 31, 2018	As at March 31, 2017
Discount rate	7.70%	6.80%
Expected rate of return on assets	NA	NA
Salary escalation rate	12% for first three years and 10% thereafter	12% for first three years and 10% thereafter
Mortality rate	Indian Assured Lives Mortality (2006-08) (modified) Ult*	Indian Assured Lives Mortality (2006-08) (modified) Ult*
Withdrawal rate	Managers and above -13%	Managers and above -13%
	Others -17%	Others -17%

* As published by IRDA and adopted as Standard Mortality Table as recommended by Institute of Actuaries of India effective April 1, 2013

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

Sensitivity analysis of assumptions used	As at March 31, 2018	As at March 31, 2017
Discount rate	7.70%	6.80%
Effect on DBO due to 1% increase in discount rate	(5.88)	(4.41)
Effect on DBO due to 1% decrease in discount rate	6.27	4.71
Salary escalation rate	12% for first three years and 10% thereafter	12% for first three years and 10% thereafter
Effect on DBO due to 1% increase in salary escalation rate	4.65	3.17
Effect on DBO due to 1% decrease in salary escalation rate	(4.59)	(3.14)

Method used for sensitivity analysis: The sensitivity analysis above determine their individual impact on the plan's end of year defined benefit obligation. In reality, the plan is subject to multiple external experience items which may move the defined benefit obligation in similar or opposite directions, while the plan's sensitivity to such changes can vary over time.

Expected benefit payments	As at March 31, 2018	As at March 31, 2017
Within 1 year	4.73	1.86
2-5 years	39.71	21.56
More than 5 years	121.95	34.23

Expected contribution to the defined benefit plan for the year ended March 31,2019 is Nil.

The weighted average duration of the defined benefit obligation is 8 years.

[612800] Notes - Borrowing costs

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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]	Column 1	Column 2	Column 3
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
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	NEERAJ JAIN	SAKAIT CHAUDHARY	SANKALP GUPTA
Director identification number of key managerial personnel or director	01861694	07472033	07986653
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table] ..(1)**

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	0	0	0	0
Minimum lease payments payable under non-cancellable operating lease	0.03	63.88	0	168.68

Disclosure of finance lease and operating lease by lessee [Table] ..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2018	31/03/2017
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0
Minimum lease payments payable under non-cancellable operating lease	0	0

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of leases [TextBlock]	Textual information (13) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (13)

Disclosure of leases [Text Block]

23. Operating lease

The Company has leased office facilities under cancellable and non-cancellable lease agreements and vehicles and equipments under non-cancellable agreements that are renewed on a periodic basis at the option of either the lessor or the lessee.

The company has incurred lease rent expenses amounting to Rs. 132.19 Mn (March 31, 2017 : Rs. 296.92 Mn) against minimum lease rentals.

The company has received sublease payments amounting to Rs. 78.28 Mn (March 31, 2017 : Rs. 29.83 Mn)

Future minimum rentals in respect of non cancellable operating lease are as follows:

	As at March 31, 2018	As at March 31, 2017
Within 1 year	0.03	63.88
After 1 year but not more than 5 year	-	168.68
More than 5 years	-	-
Total	0.03	232.56

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	214,386.5	152,344.8
Revenue from sale of services	0	299.43
Total revenue from operations other than finance company	214,386.5	152,644.23
Total revenue from operations	214,386.5	152,644.23
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	727.43	1,410.75
Interest on current intercorporate deposits	528.21	306.23
Interest on current debt securities	(A) 80.37	0
Interest on other current investments	0.68	6.92
Total interest income on current investments	1,336.69	1,723.9
Total interest income	1,336.69	1,723.9
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	573.46	1,171.38
Total net gain/loss on sale of investments	573.46	1,171.38
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(B) 280.01	(C) 153.11
Total other non-operating income	280.01	153.11
Total other income	2,190.16	3,048.39
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, banks	0	11.74
Total interest expense current loans	0	11.74
Interest expense other borrowings	(D) 144.63	(E) 50.38
Other interest charges	5.7	3.48
Total interest expense	150.33	65.6
Other borrowing costs	(F) 83.36	(G) 34.88
Total finance costs	233.69	100.48
Employee benefit expense [Abstract]		
Salaries and wages	1,539.17	1,421.61
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	28.65	30.18
Total contribution to provident and other funds	28.65	30.18
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	1,686.87	158.07
Total employee share based payment	1,686.87	158.07
Gratuity	28.03	12.48
Staff welfare expense	32.73	44.34
Total employee benefit expense	3,315.45	1,666.68
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	621.51	528.76
Amortisation expense	0.91	33.19
Total depreciation, depletion and amortisation expense	622.42	561.95
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0

Power and fuel	0	0
Rent	132.19	296.92
Repairs to building	4.73	33.33
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	46.71	4.18
Total rates and taxes excluding taxes on income	46.71	4.18
Electricity expenses	3.99	22.06
Telephone postage	4.52	25.66
Printing stationery	11.13	33.63
Travelling conveyance	25.77	36.91
Legal professional charges	49.27	32.27
Safety security expenses	0.02	12.77
Directors sitting fees	0	0
Advertising promotional expenses	90.76	0.01
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	25.17	60.37
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Other overheads apportioned contracts	(H) 7.12	(I) 49.62
Total overhead costs apportioned contracts	7.12	49.62
Total contract cost	7.12	49.62
Payments to auditor [Abstract]		
Payment for audit services	2.66	2.53
Payment for taxation matters	0.35	0.42
Payment for reimbursement of expenses	0.12	0.1
Total payments to auditor	3.13	3.05
CSR expenditure	0	0
Miscellaneous expenses	(J) 1,139.1	(K) 783.96
Total other expenses	1,543.61	1,394.74

Footnotes

(A) Non-convertible debentures Rs. 40.47 Mn Bonds Rs. 28.95 Mn Commercial papers Rs. 10.95 Mn

(B) Unrealized gain on investments Rs. 65.70 Mn Other non-operating income Rs. 214.31 Mn

(C) Unrealized gain on investments Rs. 13.96 Mn Other non-operating income Rs. 139.15 Mn

(D) Interest on Intercorporate Loans

(E) Interest on Intercorporate Loans

(F) Bank Charges

(G) Bank Charges

(H) Outside contracted services

(I) Outside contracted services

(J) Storage service charge Rs. 368.90 Mn Repairs and maintenance - Others Rs. 107.88 Mn Bad debts and advances written off Rs. 51.82 Mn Allowance for doubtful debts and advances Rs. 540.62 Mn Exchange fluctuation loss (net) Rs. 36.60 Mn Miscellaneous expenses Rs. 33.28 Mn

(K) Storage service charge Rs. 223.39 Mn Repairs and maintenance - Others Rs. 90.03 Mn Bad debts and advances written off Rs. 15.29 Mn Allowance for doubtful debts and advances Rs. 158.76 Mn Exchange fluctuation loss (net) Rs. 199.33 Mn Miscellaneous expenses Rs. 97.16 Mn

[613200] Notes - Cash flow statement

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	702.56	7,737.7	12,640.25
Cash and cash equivalents	702.56	7,737.7	
Income taxes paid (refund), classified as operating activities	47.23	-19.04	
Total income taxes paid (refund)	47.23	-19.04	

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Additional information on profit and loss account explanatory [TextBlock]	Textual information (14) [See below]	
Other Comprehensive income, attributable to owners of parent	0	0
Other Comprehensive income, attributable to non-controlling interests	0	0
Changes in inventories of stock-in-trade	-5,099.1	-3,229.56
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-5,099.1	-3,229.56
Domestic sale traded goods	214,386.5	152,344.8
Total domestic turnover goods, gross	214,386.5	152,344.8
Total revenue from sale of products	214,386.5	152,344.8
Domestic revenue services	0	299.43
Export revenue services	0	0
Total revenue from sale of services	0	299.43
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Textual information (14)**Additional information on profit and loss account explanatory [Text Block]**

16. Increase in inventories of traded goods

	For the year ended March 31, 2018	For the year ended March 31, 2017
Inventories at the end of the year	22,530.94	17,431.84
Inventories at the beginning of the year	17,431.84	14,202.28
Net increase in inventories of traded goods	(5,099.10)	(3,229.56)

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other assets [Member]			Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	21,791.56	7,703.96	18,995.11	21,791.56
Nature of other assets	Investments in quoted mutual funds, non-convertible debentures, bonds, commercial papers	Investments in mutual funds (quoted)		Investments in quoted mutual funds, non-convertible debentures, bonds, commercial papers
Description of reasons for fair value measurement, assets	Management intends to hold the investments for trading, the same is valued at Fair value	Management intends to hold the investments for trading, the same is valued at Fair value		Management intends to hold the investments for trading, the same is valued at Fair value
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	0	0		0
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	No Assets Transfer	No Assets Transfer		No Assets Transfer
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	0	0		0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	No Assets Transfer	No Assets Transfer		No Assets Transfer
Description of policy for determining when transfers between levels are deemed to have occurred, assets	Not Applicable	Not Applicable		Not Applicable
Description of valuation techniques used in fair value measurement, assets	Financial assets fair valued through other comprehensive income (FVTOCI) and Financial assets at fair value through profit or loss (FVTPL)	Financial assets fair valued through other comprehensive income (FVTOCI) and - Financial assets at fair value through profit or loss (FVTPL)		Financial assets fair valued through other comprehensive income (FVTOCI) and Financial assets at fair value through profit or loss (FVTPL)
Description of inputs used in fair value measurement, assets	NAV available in the market/ market value at which it is last sold in active market on the reporting date	NAV available in the market		NAV available in the market/ market value at which it is last sold in active market on the reporting date
Description of change in valuation technique used in fair value measurement, assets		Not Applicable		
Description of reasons for change in valuation technique used in fair value measurement, assets		Not Applicable		
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	650.81	1,185.34		650.81
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	10.12	0		10.12

Purchases, fair value measurement, assets	797,444.53	264,747.34		797,444.53
Sales, fair value measurement, assets	784,017.86	277,223.83		784,017.86
Total increase (decrease) in fair value measurement, assets	14,087.6	-11,291.15		14,087.6
Assets at end of period	21,791.56	7,703.96	18,995.11	21,791.56
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Finance and other income Gain on sale of investments- 573.46 Mn Unrealized gain on investments - 65.70 Mn	Finance and other income Gain on sale of investments- 1171.38 Mn Unrealized gain on investments - 13.96 Mn		Finance and other income Gain on sale of investments- 573.46 Mn Unrealized gain on investments - 65.70 Mn
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Net gain on financial instruments classified as FVTOCI- 10.12 Mn	Not Applicable		Net gain on financial instruments classified as FVTOCI- 10.12 Mn
Description of reasons for transfers into Level 3 of fair value hierarchy, assets	Not Applicable	Not Applicable		Not Applicable
Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	Not Applicable	Not Applicable		Not Applicable
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	65.69914573	13.96296278		65.69914573
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement	Finance and other income- Unrealized gain on investments	Finance and other income- Unrealized gain on investments		Finance and other income- Unrealized gain on investments
Nature of other assets	Investments in quoted mutual funds, non-convertible debentures, bonds, commercial papers	Investments in mutual funds (quoted)		Investments in quoted mutual funds, non-convertible debentures, bonds, commercial papers

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets 1 [Member]		Other assets [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	7,703.96	18,995.11	21,791.56	7,703.96
Nature of other assets	Investments in mutual funds (quoted)		Investments in quoted mutual funds, non-convertible debentures, bonds, commercial papers	Investments in mutual funds (quoted)
Description of reasons for fair value measurement, assets	Management intends to hold the investments for trading, the same is valued at Fair value		Management intends to hold the investments for trading, the same is valued at Fair value	Management intends to hold the investments for trading, the same is valued at Fair value
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	0		0	0
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	No Assets Transfer		No Assets Transfer	No Assets Transfer
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	0		0	0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	No Assets Transfer		No Assets Transfer	No Assets Transfer
Description of policy for determining when transfers between levels are deemed to have occurred, assets	Not Applicable		Not Applicable	Not Applicable
Description of valuation techniques used in fair value measurement, assets	Financial assets fair valued through other comprehensive income (FVTOCI) and - Financial assets at fair value through profit or loss (FVTPL)		Financial assets fair valued through other comprehensive income (FVTOCI) and - Financial assets at fair value through profit or loss (FVTPL)	Financial assets fair valued through other comprehensive income (FVTOCI) and - Financial assets at fair value through profit or loss (FVTPL)
Description of inputs used in fair value measurement, assets	NAV available in the market		NAV available in the market/ market value at which it is last sold in active market on the reporting date	NAV available in the market
Description of change in valuation technique used in fair value measurement, assets	Not Applicable			Not Applicable
Description of reasons for change in valuation technique used in fair value measurement, assets	Not Applicable			Not Applicable
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	1,185.34		650.81	1,185.34
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	0		10.12	0
Purchases, fair value measurement, assets	264,747.34		797,444.53	264,747.34
Sales, fair value measurement, assets	277,223.83		784,017.86	277,223.83
Total increase (decrease) in fair value measurement, assets	-11,291.15		14,087.6	-11,291.15
Assets at end of period	7,703.96	18,995.11	21,791.56	7,703.96

Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Finance and other income Gain on sale of investments- 1171.38 Mn Unrealized gain on investments - 13.96 Mn		Finance and other income Gain on sale of investments- 1171.38 Mn Unrealized gain on investments - 65.70 Mn	Finance and other income Gain on sale of investments- 1171.38 Mn Unrealized gain on investments - 13.96 Mn
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Not Applicable		Net gain on financial instruments classified as FVTOCI- 10.12 Mn	Not Applicable
Description of reasons for transfers into Level 3 of fair value hierarchy, assets	Not Applicable		Not Applicable	Not Applicable
Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	Not Applicable		Not Applicable	Not Applicable
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	13.96296278		65.69914573	13.96296278
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement	Finance and other income- Unrealized gain on investments		Finance and other income- Unrealized gain on investments	Finance and other income- Unrealized gain on investments
Nature of other assets	Investments in mutual funds (quoted)		Investments in quoted mutual funds, non-convertible debentures, bonds, commercial papers	Investments in mutual funds (quoted)

Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]	Other assets 1 [Member]		
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	18,995.11	21,791.56	7,703.96	18,995.11
Nature of other assets		Investments in quoted mutual funds, non-convertible debentures, bonds, commercial papers	Investments in mutual funds (quoted)	
Description of reasons for fair value measurement, assets		Management intends to hold the investments for trading, the same is valued at Fair value	Management intends to hold the investments for trading, the same is valued at Fair value	
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period		0	0	
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets		No Assets Transfer	No Assets Transfer	
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period		0	0	
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets		No Assets Transfer	No Assets Transfer	
Description of policy for determining when transfers between levels are deemed to have occurred, assets		Not Applicable	Not Applicable	
Description of valuation techniques used in fair value measurement, assets		Financial assets fair valued through other comprehensive income (FVTOCI) and Financial assets at fair value through profit or loss (FVTPL)	Financial assets fair valued through other comprehensive income (FVTOCI) and - Financial assets at fair value through profit or loss (FVTPL)	
Description of inputs used in fair value measurement, assets		NAV available in the market/ market value at which it is last sold in active market on the reporting date	NAV available in the market	
Description of change in valuation technique used in fair value measurement, assets			Not Applicable	
Description of reasons for change in valuation technique used in fair value measurement, assets			Not Applicable	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		650.81	1,185.34	
Gains (losses) recognised in other comprehensive income, fair value measurement, assets		10.12	0	
Purchases, fair value measurement, assets		797,444.53	264,747.34	
Sales, fair value measurement, assets		784,017.86	277,223.83	
Total increase (decrease) in fair value measurement, assets		14,087.6	-11,291.15	
Assets at end of period	18,995.11	21,791.56	7,703.96	18,995.11
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Finance and other income Gain on sale of investments- 573.46 Mn Unrealized gain on investments - 65.70 Mn	Finance and other income Gain on sale of investments- 1171.38 Mn Unrealized gain on investments - 13.96 Mn	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Net gain on financial instruments classified as FVTOCI- 10.12 Mn	Not Applicable	

Description of reasons for transfers into Level 3 of fair value hierarchy, assets		Not Applicable	Not Applicable	
Description of reasons for transfers out of Level 3 of fair value hierarchy, assets		Not Applicable	Not Applicable	
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement		65.69914573	13.96296278	
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement		Finance and other income- Unrealized gain on investments	Finance and other income- Unrealized gain on investments	
Nature of other assets		Investments in quoted mutual funds, non-convertible debentures, bonds, commercial papers	Investments in mutual funds (quoted)	

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

[613300] Notes - Operating segments

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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]		
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

[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]	Parent [Member]	
	Column 1	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	(A) Flipkart Limited	(B) Flipkart Limited
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE
Description of nature of transactions with related party	Various transactions as per note 21 of the Financial Statements	Various transactions as per note 21 of the Financial Statements
Description of nature of related party relationship	Holding company	Holding company
Related party transactions [Abstract]		
Other related party transactions expense	(C) 1,686.87	(D) 158.07
Other related party transactions contribution made	(E) 44,724.77	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	(F) 283.03	(G) 206.75

Footnotes

- (A) Flipkart Private Limited wef 3 May 2018
 (B) Flipkart Private Limited wef 3 May 2018
 (C) ESOP cross charge
 (D) ESOP cross charge
 (E) Share application money received
 (F) Payable
 (G) Payable

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of related party [TextBlock]	Textual information (15) [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 (15)

Disclosure of related party [Text Block]

21. Related party disclosures

Names of related parties and related party relationship

a) Related parties where control exists	
Holding Company	Flipkart Limited, Singapore*
b) Related party with whom transactions have taken place during the year	
Holding company	Flipkart Limited, Singapore*
Fellow subsidiaries	Flipkart Internet Private Limited, India
	Flipkart Logistics Services Private Limited, India
	Myntra Designs Private Limited, India
	Jeeves Consumer Services Private Limited, India
	F1 Info Solutions & Services Private Limited, India
	Instakart Services Private Limited, India
	MintKart India Private Limited, India
	Myntra Jabong India Private Limited, India
	Novarris Fashion Trading Private Limited, India
	PhonePe Private Limited , India

Key management personnel	Rajiv Sawhney (From October 1, 2016 till November 3, 2017)
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* Flipkart Limited, Singapore changed to Flipkart Private Limited, Singapore with effect from May 3, 2018.

c) Related party transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

Relationship	Nature of transactions	March 31, 2018	March 31, 2017
a) Transactions			
Holding company	ESOP cross charge	1,686.87	158.07
	Share application money received	44,724.77	-
	Issue / allotment of shares	44,724.76	-
	Refund of share application money	0.01	-
	Insurance charges	-	1.49
	Bank guarantee issuance charges	13.76	19
Fellow subsidiary company	Intercompany loan received	19,636.20	4,445.70
	Intercompany loan repaid	17,351.10	4,445.70
	Interest expense on intercompany loan	144.63	50.38
	Intercompany loan given	42,286.34	21,177.40
	Intercompany loan recovered	52,499.54	9,977.40

	Interest income on intercorporate loan	528.21	306.23
	Repairs and maintenance - others	97.86	48.33
	Other non-operating rental income	91.85	29.95
	Insurance cross charge	8.30	14.90
	Sale of services	-	294.98
	Rent	81.86	38.27
	Sale of traded goods	370.42	582.18
	Purchase of traded goods including installation expense	1,666.82	134.38
	Staff welfare expenses	2.82	-
	Storage service charge	368.90	223.39
	Employee benefits expense (cross charge)	6.43	-
Key management personnel	Director's remuneration**	7.54	7.88

** The remuneration to the key managerial personnel does not include the provisions made for gratuity and leave benefits, as they are determined on an actuarial basis for the Company as a whole.

b) Balances as at year end

		March 31, 2018	March 31, 2017
Holding company	Payable	283.03	206.75

Fellow subsidiary company	Payable	1,318.19	55.80
	Receivable	62.05	212.31
	Intercompany loan payable	2,285.10	-
	Intercompany loan receivable	3,116.80	13,330.00
	Interest receivable	6.50	17.54
	Interest payable	7.18	-

Disclosure for significant related party transactions:

Name of the party	Nature of transactions	March 31, 2018	March 31, 2017
Flipkart Limited, Singapore	ESOP cross charge	1,686.87	158.07
(Holding company)	Share application money received	44,724.77	-
	Issue / allotment of shares	44,724.76	-
Flipkart Internet Private Limited	Intercompany loan received	-	4,445.70
(Fellow subsidiary company)	Intercompany loan repaid	-	4,445.70
	Intercompany loan given	19,174.30	-
	Intercompany loan recovered	16,057.50	-
	Intercompany loan receivable	3,116.80	-
	Sale of services	-	294.98
	Sale of traded goods	172.14	386.71

Instakart Services Private Limited	Intercompany loan given	21,266.78	18,052.40
(Fellow subsidiary company)	Intercompany loan collected	34,596.78	6,002.40
	Intercompany loan outstanding	2,285.10	13,330.00
	Intercompany loan received	19,636.20	-
	Intercompany loan repaid	17,351.10	-
	Sale of traded goods	198.13	192.93
	Storage service charge	368.90	223.39
	Interest Income	463.20	176.08
	Interest Expense	144.63	-
Myntra Designs Private Limited	Intercompany loan given	-	2,795.00
(Fellow subsidiary company)	Intercompany loan collected	-	3,645.00
	Purchase of traded goods	435.82	-
Myntra Jabong India Private Limited	Intercompany loan given	1,095.26	-
(Fellow subsidiary company)	Intercompany loan collected	1,095.26	-
	Purchase of traded goods	1,209.92	-
PhonePe Private Limited	Intercompany loan given	750.00	-
(Fellow subsidiary company)	Intercompany loan collected	750.00	-

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Contingent liability for guarantees [Member]		Other contingent liabilities [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Corporate Guarantee and Bank guarantee*	Corporate Guarantee and Bank guarantee*	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for and Claims against the company not acknowledged as debt	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for and Claims against the company not acknowledged as debt
Estimated financial effect of contingent liabilities	4,092.96	3,563.73	312.39	382.09

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Other guarantees given [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for and Claims against the company not acknowledged as debt	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for and Claims against the company not acknowledged as debt
Estimated financial effect of contingent liabilities	312.39	382.09

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

[700200] Notes - Corporate social responsibility**Classification of CSR spending [Table]**

..(1)

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

Classification of CSR spending [Axis]	Column 1
	01/04/2017 to 31/03/2018
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	As per the CSR Policy attached
Sector in which project is covered	Poverty, hunger, malnutrition
Whether projects or programs undertaken in local area or other	As per the board report attached
Name of state or union territory where projects or programs was undertaken	Karnataka
Name of district where projects or programs was undertaken	As per the board report attached
Budget amount outlay project or program wise	0
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	0
Overheads on projects or programs	0
Total amount spent on projects or programs	0
Cumulative expenditure upto reporting period	0
Expenditure on administrative overheads	0
Mode of amount spent	(A) Directly by company

Footnotes

(A) The company is into losses and there is no actual spending.

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]
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2016-17	2015-16	2014-15
Profit before tax of financial year	-2,447.33	-5,443.67	-8,282.41
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	0	0	0

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

	01/04/2017 to 31/03/2018
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	As per Annexure A to the Board of Directors report attached
Average net profit for last three financial years	0
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount CSR spent for financial year	0
Amount spent in local area	0
Amount unspent CSR	0

[610500] Notes - Events after reporting period

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	[pure] 0	[pure] 0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	[pure] 0	[pure] 0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	[pure] 0	[pure] 0

[613000] Notes - Earnings per share

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of earnings per share [TextBlock]	Textual information (16) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -3,630.39	[INR/shares] -452.74
Total basic earnings (loss) per share	[INR/shares] -3,630.39	[INR/shares] -452.74
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3,630.39	[INR/shares] -452.74
Total diluted earnings (loss) per share	[INR/shares] -3,630.39	[INR/shares] -452.74
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 (16)

Disclosure of earnings per share [Text Block]

24. Earnings per share (EPS)

Basic earning per share:

Basic earnings per share is calculated by dividing the loss attributable to equity shareholders of the Company by the weighted average number of ordinary shares outstanding during the period, excluding equity shares purchased by the Company, if any.

Diluted earning per share:

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding during the period for assumed conversion of all dilutive potential ordinary shares, unless these shares are not anti-dilutive.

The following reflects the profit/(loss) and share data used in computation of basic and diluted EPS:

A reconciliation of loss for the year and weighted average number of ordinary shares used in the computation of basic and diluted earnings per share is stated below:

	March 31, 2018	March 31, 2017
Loss during the year attributable to owners of the Company	(20,648.26)	(2,447.33)
Weighted average number of ordinary shares outstanding	56,87,620	54,05,639
Basic and diluted earnings per share	(3,630.39)	(452.74)

[610900] Notes - First time adoption

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No