

**CLEARTRIP PRIVATE LIMITED**  
Consolidated Financial Statements for period 01/04/2018 to 31/03/2019

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Name of company	CLEARTRIP PRIVATE LIMITED	
Corporate identity number	U63040MH2005PTC153232	
Permanent account number of entity	AACCC6016B	
Address of registered office of company	Unit No 001, Ground Floor, DTC Building, Sitaram Mills Compound, N.M Joshi Marg, Lower Parel Mumbai - 400011	
Type of industry	Commercial and Industrial	
Category/sub-category of company	Company limited by shares/ Non Government company	
Whether company is listed company	No	
Period covered by financial statements	2018-2019	2017-2018
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	

**[400200] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Auditors [Axis]</b>	<b>MSKA Associates</b>
	<b>01/04/2018 to 31/03/2019</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	M S K A & Associates
Name of auditor signing report	Rao Deepak Kumar
Firms registration number of audit firm	105047W
Membership number of auditor	113292
Address of auditors	Floor No -6, No -5, Prestige Khodey Tower, Raj Bhavan Road, Bengaluru - 560001
Permanent account number of auditor or auditor's firm	AACFK3470E
SRN of form ADT-1	G56084502
Date of signing audit report by auditors	11/09/2019
Date of signing of balance sheet by auditors	11/09/2019

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Favourable remarks

## Textual information (1)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITOR'S REPORT

To the Members of Cleartrip Private Limited

Report on the Audit of the Consolidated Financial Statements

#### Opinion

We have audited the accompanying consolidated financial statements of Cleartrip Private Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2019, and the Consolidated statement of Profit and Loss and the Consolidated cash flows Statement for the year then ended, and notes to the Consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of their consolidated state of affairs of the Group as at March 31, 2019, of consolidated loss and its consolidated cash flows for the year then ended.

#### Basis for Opinion

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

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

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

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

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

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

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

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

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

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

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

We give in "Annexure A" a detailed description of Auditor's responsibilities for Audit of the Consolidated Financial Statements.

#### Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, we report, to the extent applicable, that: In our opinion, according to information, explanations given to us, the provisions of Section 197 of the Act and the rules thereunder are not applicable to the Group, as it is a private Company. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.

The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2019 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies, incorporated in India is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.

With respect to the adequacy of internal financial controls with reference to financial statements of the Group and the operating effectiveness of such controls, refer to our separate report in "Annexure B".

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group- Refer Note 21 to the consolidated financial statements.

The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.

There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies incorporated in India.

In our opinion, according to information, explanations given to us, the provisions of Section 197 of the Act and the rules thereunder are not applicable to the Group, as it is a private Company.

For MSKA & Associates

Chartered Accountants

ICAI Firm Registration No. 105047W

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Deepak Rao

Partner

Membership No.113292

Place: Bengaluru

Date: 11th September, 2019

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT ON EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF CLEARTRIP PRIVATE LIMITED.

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

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

Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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

For MSKA & Associates

Chartered Accountants

ICAI Firm Registration No. 105047W

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Deepak Rao

Partner

Membership No.113292

Place: Bengaluru

Date: 11th September, 2019

**ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF CLEARTRIP PRIVATE LIMITED**

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report of even date to the Members of Cleartrip Private Limited on the consolidated Financial Statements for the year ended 31st March 2019]

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

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2019, we have audited the internal financial controls with reference to consolidated financial statements of Cleartrip Private Limited (hereinafter referred to as "the Holding Company") and its subsidiary companies, which are companies incorporated in India, as of that date.

**Management's Responsibility for Internal Financial Controls**

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

**Auditor's Responsibility**

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

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

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements of the Holding company and its subsidiary companies, which are companies incorporated in India.

#### Meaning of Internal Financial Controls With Reference to Consolidated Financial Statements

A company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the consolidated financial statements.

#### Inherent Limitations of Internal Financial Controls With Reference to Consolidated Financial Statements

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

#### Opinion

In our opinion, and to the best of our information and according to the explanations given to us, the Holding Company and its subsidiary companies which are companies incorporated in India, have, in all material respects, an internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2019, based on the internal control with reference to consolidated financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note issued by the ICAI.



For MSKA & Associates

Chartered Accountants

ICAI Firm Registration No. 105047W

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Deepak Rao

Partner

Membership No.113292

Place: Bengaluru

Date: 11th September, 2019

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	34,082.05	30,492.14
Reserves and surplus	-30,134.25	-30,120.46
Total shareholders' funds	3,947.8	371.68
Share application money pending allotment	0	0
Deferred government grants	0	0
Minority interest	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	0	0
Other long-term liabilities	0	0
Long-term provisions	526.71	544.37
Total non-current liabilities	526.71	544.37
Current liabilities [Abstract]		
Short-term borrowings	0	9,777.86
Trade payables	18,456.62	17,670.49
Other current liabilities	8,493.2	9,071.53
Short-term provisions	71.62	68.46
Total current liabilities	27,021.44	36,588.34
Total equity and liabilities	31,495.95	37,504.39
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	494.62	746.2
Intangible assets	2,236.12	1,726.26
Intangible assets under development or work-in-progress	70.69	0
Total fixed assets	2,801.43	2,472.46
Non-current investments	0	0
Long-term loans and advances	3,024.76	3,638.78
Other non-current assets	0	0
Total non-current assets	5,826.19	6,111.24
Current assets [Abstract]		
Current investments	0	0
Inventories	0	0
Trade receivables	11,364.53	9,632.19
Cash and bank balances	4,722.63	12,785.01
Short-term loans and advances	9,550	8,839.92
Other current assets	32.6	136.03
Total current assets	25,669.76	31,393.15
Total assets	31,495.95	37,504.39

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	-3,621.45	-6,236.87
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	852.03	1,270.59
Adjustments for depreciation and amortisation expense	2,084.99	1,873.81
Adjustments for unrealised foreign exchange losses gains	-26.38	29.56
Other adjustments to reconcile profit (loss)	(A) 926.22	(B) -249.61
Total adjustments to profit (loss)	3,836.86	2,924.35
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in trade receivables	-1,732.34	-6,603.67
Adjustments for decrease (increase) in other current assets	(C) -862	(D) -4,147.99
Adjustments for increase (decrease) in trade payables	270.98	9,912.34
Adjustments for provisions	-14.5	230.8
Total adjustments for working capital	-2,337.86	-608.52
Total adjustments for reconcile profit (loss)	1,499	2,315.83
Net cash flows from (used in) operations	-2,122.45	-3,921.04
Income taxes paid (refund)	(E) 465.33	(F) -256.08
Net cash flows from (used in) operating activities before extraordinary items	-2,587.78	-3,664.96
Net cash flows from (used in) operating activities	-2,587.78	-3,664.96
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	5.2	3.57
Purchase of tangible assets	2,460.7	2,038.26
Interest received	430.97	554.95
Other inflows (outflows) of cash	(G) 7,329.82	(H) 1,414.28
Net cash flows from (used in) investing activities before extraordinary items	5,305.29	-65.46
Net cash flows from (used in) investing activities	5,305.29	-65.46
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	7,179.83	3,875.48
Repayments of borrowings	9,777.86	-1,262.19
Interest paid	852.04	1,270.59
Net cash flows from (used in) financing activities before extraordinary items	-3,450.07	3,867.08
Net cash flows from (used in) financing activities	-3,450.07	3,867.08
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-732.56	136.66
Net increase (decrease) in cash and cash equivalents	-732.56	136.66
Cash and cash equivalents cash flow statement at end of period	3,571.08	4,303.64

**Footnotes**

(A) equity settled share based payment provision for doubtful debts w/off provision for doubtful debts bad debts w/off interest income profit on sale/ scrap of asset,Bad debts and advance written off

(B) equity settled share based payment provision for doubtful debts w/off provision for doubtful debts bad debts w/off interest income profit on sale/ scrap of asset

(C) loans and advances

(D) loans and advances

(E) Direct tax paid

(F) Direct tax paid

(G) investment in FD

(H) investment in FD

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 45,00,00,000	[shares] 31,00,00,000	[shares] 45,00,00,000	[shares] 31,00,00,000
Value of shares authorised	450,00,00,000	310,00,00,000	450,00,00,000	310,00,00,000
Number of shares issued	[shares] 34,08,20,463	[shares] 30,49,21,403	[shares] 34,08,20,463	[shares] 30,49,21,403
Value of shares issued	340,82,04,630	304,92,14,030	340,82,04,630	304,92,14,030
Number of shares subscribed and fully paid	[shares] 34,08,20,463	[shares] 30,49,21,403	[shares] 34,08,20,463	[shares] 30,49,21,403
Value of shares subscribed and fully paid	340,82,04,630	304,92,14,030	340,82,04,630	304,92,14,030
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 34,08,20,463	[shares] 30,49,21,403	[shares] 34,08,20,463	[shares] 30,49,21,403
Total value of shares subscribed	340,82,04,630	304,92,14,030	340,82,04,630	304,92,14,030
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 34,08,20,463	[shares] 30,49,21,403	[shares] 34,08,20,463	[shares] 30,49,21,403
Value of shares called	34,082.05	30,492.14	34,082.05	30,492.14
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	34,082.05	30,492.14	34,082.05	30,492.14
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 3,58,99,060	[shares] 1,93,77,375	[shares] 3,58,99,060	[shares] 1,93,77,375
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 3,58,99,060	[shares] 1,93,77,375	[shares] 3,58,99,060	[shares] 1,93,77,375
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 3,58,99,060	[shares] 1,93,77,375	[shares] 3,58,99,060	[shares] 1,93,77,375
Number of shares outstanding at end of period	[shares] 3,58,99,060	[shares] 1,93,77,375	[shares] 3,58,99,060	[shares] 1,93,77,375
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	3,589.91	1,937.74	3,589.91	1,937.74
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	3,589.91	1,937.74	3,589.91	1,937.74
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	3,589.91	1,937.74	3,589.91	1,937.74
Share capital at end of period	34,082.05	30,492.14	34,082.05	30,492.14
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] 34,08,20,462	[shares] 30,49,21,402	[shares] 34,08,20,462	[shares] 30,49,21,402
Shares in company held by ultimate holding company	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 34,08,20,463	[shares] 30,49,21,403	[shares] 34,08,20,463	[shares] 30,49,21,403
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

## Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 45,00,00,000	[shares] 31,00,00,000
Value of shares authorised	450,00,00,000	310,00,00,000
Number of shares issued	[shares] 34,08,20,463	[shares] 30,49,21,403
Value of shares issued	340,82,04,630	304,92,14,030
Number of shares subscribed and fully paid	[shares] 34,08,20,463	[shares] 30,49,21,403
Value of shares subscribed and fully paid	340,82,04,630	304,92,14,030
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 34,08,20,463	[shares] 30,49,21,403
Total value of shares subscribed	340,82,04,630	304,92,14,030
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 34,08,20,463	[shares] 30,49,21,403
Value of shares called	34,082.05	30,492.14
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	34,082.05	30,492.14
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 3,58,99,060	[shares] 1,93,77,375
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 3,58,99,060	[shares] 1,93,77,375
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 3,58,99,060	[shares] 1,93,77,375
Number of shares outstanding at end of period	[shares] 3,58,99,060	[shares] 1,93,77,375
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	3,589.91	1,937.74

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	3,589.91	1,937.74
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	3,589.91	1,937.74
Share capital at end of period	34,082.05	30,492.14
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] 34,08,20,462	[shares] 30,49,21,402
Shares in company held by ultimate holding company	[shares] 1	[shares] 1
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 34,08,20,463	[shares] 30,49,21,403
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity	Equity
Name of shareholder	ClearTrip, Inc. (Mauritius)	ClearTrip, Inc. (Mauritius)
Country of incorporation or residence of shareholder	MAURITIUS	MAURITIUS
Number of shares held in company	[shares] 34,08,20,462	[shares] 30,49,21,402
Percentage of shareholding in company	99.99%	99.99%



Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of preference share	0	0
Number of shareholders of company	2	2
Number of allottees in case of preferential allotment	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-3,621.45	-6,236.87	0	0
Other additions to reserves	3,607.66	1,998.39	3,589.91	1,937.74
Total additions to reserves	-13.79	-4,238.48	3,589.91	1,937.74
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0	0	0
Securities premium adjusted writing off preliminary expenses	0	0	0	0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0	0	0
Securities premium adjusted premium payable redemption preference shares debentures	0	0	0	0
Securities premium adjusted purchase own shares other securities under section 68	0	0	0	0
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	0	0	0	0
Total deductions to reserves	0	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		
Interim preferred 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 preferred dividend appropriation	0	0		
Final special dividend appropriation	0	0		
Total final dividend appropriation	0	0		
Total dividend appropriation	0	0		
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0		
Preferred dividend tax appropriation	0	0		
Total dividend tax appropriation	0	0		
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	-13.79	-4,238.48	3,589.91	1,937.74
Reserves at end of period	-30,134.25	-30,120.46	22,682.67	19,092.76
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0	0	0

## Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Employee stock options outstanding [Member]		Surplus [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0	-3,621.45	-6,236.87
Other additions to reserves	17.75	60.65	0	0
Total additions to reserves	17.75	60.65	-3,621.45	-6,236.87
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	0	0	0	0
Total deductions to reserves	0	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
Interim preferred 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 preferred dividend appropriation			0	0
Final special dividend appropriation			0	0
Total final dividend appropriation			0	0
Total dividend appropriation			0	0
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation			0	0
Preferred dividend tax appropriation			0	0
Total dividend tax appropriation			0	0
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	17.75	60.65	-3,621.45	-6,236.87
Reserves at end of period	2,688.05	2,670.3	-55,504.97	-51,883.52
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	0	9,777.86
Nature of security [Abstract]		
Nature of security	Fixed assets and Current assets	Fixed assets and Current assets
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	NA	NA
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0
Terms of repayment of term loans and other loans	NA	NA
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Furniture and fixtures [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	NA	WDV	NA	WDV	NA	WDV
Useful lives or depreciation rates tangible assets	NA	NA	NA	NA	NA	NA

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	NA	WDV	NA	WDV	NA	WDV
Useful lives or depreciation rates tangible assets	NA	NA	NA	NA	NA	NA

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]				Computer equipments [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	NA	WDV	NA	WDV	NA	WDV
Useful lives or depreciation rates tangible assets	NA	NA	NA	NA	NA	NA

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]		Leasehold improvements [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	NA	WDV	NA	WDV	NA	WDV
Useful lives or depreciation rates tangible assets	NA	NA	NA	NA	NA	NA

## Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	106.73	355.1	106.73	355.1		
Acquisitions through business combinations tangible assets	0	24.01	0	24.01		
Depreciation tangible assets	-354.61	-387.11			354.61	387.11
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	3.7	0.7	30.21	20.23	26.51	19.53
Total disposals tangible assets	3.7	0.7	30.21	20.23	26.51	19.53
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-251.58	-8.7	76.52	358.88	328.1	367.58
Tangible assets at end of period	494.62	746.2	3,866.58	3,790.06	3,371.96	3,043.86

## Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	12	11.39	12	11.39		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-20.55	-23.79			20.55	23.79
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.55	0	1.41	0.09	0.86	0.09
Total disposals tangible assets	0.55	0	1.41	0.09	0.86	0.09
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-9.1	-12.4	10.59	11.3	19.69	23.7
Tangible assets at end of period	63.34	72.44	193.58	182.99	130.24	110.55

## Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Furniture and fixtures [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	12	11.39	12	11.39		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-20.55	-23.79			20.55	23.79
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.55	0	1.41	0.09	0.86	0.09
Total disposals tangible assets	0.55	0	1.41	0.09	0.86	0.09
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-9.1	-12.4	10.59	11.3	19.69	23.7
Tangible assets at end of period	63.34	72.44	193.58	182.99	130.24	110.55



## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-0.34	-1.09			0.34	1.09
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	1.32	0	17.08	0	15.76	0
Total disposals tangible assets	1.32	0	17.08	0	15.76	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets		0		0		
Other adjustments tangible assets, others		0		0		0
Total other adjustments tangible assets		0		0		0
Total changes in tangible assets	-1.66	-1.09	-17.08	0	-15.42	1.09
Tangible assets at end of period	0.04	1.7	9.8	26.88	9.76	25.18

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-0.34	-1.09			0.34	1.09
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	1.32	0	17.08	0	15.76	0
Total disposals tangible assets	1.32	0	17.08	0	15.76	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets		0		0		
Other adjustments tangible assets, others		0		0		0
Total other adjustments tangible assets		0		0		0
Total changes in tangible assets	-1.66	-1.09	-17.08	0	-15.42	1.09
Tangible assets at end of period	0.04	1.7	9.8	26.88	9.76	25.18

## Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-0.34	-1.09			0.34	1.09
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	1.32	0	17.08	0	15.76	0
Total disposals tangible assets	1.32	0	17.08	0	15.76	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets		0		0		
Other adjustments tangible assets, others		0		0		0
Total other adjustments tangible assets		0		0		0
Total changes in tangible assets	-1.66	-1.09	-17.08	0	-15.42	1.09
Tangible assets at end of period	0.04	1.7	9.8	26.88	9.76	25.18

## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	14.76	0	14.76	0		
Acquisitions through business combinations tangible assets	0	24.01	0	24.01		
Depreciation tangible assets	-23.74	-26.23			23.74	26.23
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.93	0.54	5.51	4.25	4.58	3.71
Total disposals tangible assets	0.93	0.54	5.51	4.25	4.58	3.71
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-9.91	-2.76	9.25	19.76	19.16	22.52
Tangible assets at end of period	40.26	50.17	331.55	322.3	291.29	272.13

## Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	14.76	0	14.76	0		
Acquisitions through business combinations tangible assets	0	24.01	0	24.01		
Depreciation tangible assets	-23.74	-26.23			23.74	26.23
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.93	0.54	5.51	4.25	4.58	3.71
Total disposals tangible assets	0.93	0.54	5.51	4.25	4.58	3.71
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-9.91	-2.76	9.25	19.76	19.16	22.52
Tangible assets at end of period	40.26	50.17	331.55	322.3	291.29	272.13

## Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	78.51	270.12	78.51	270.12		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-259.66	-284.06			259.66	284.06
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.9	0.16	6.21	15.89	5.31	15.73
Total disposals tangible assets	0.9	0.16	6.21	15.89	5.31	15.73
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	
Total other adjustments tangible assets	0	0	0	0	0	
Total changes in tangible assets	-182.05	-14.1	72.3	254.23	254.35	268.33
Tangible assets at end of period	312.16	494.21	2,712.6	2,640.3	2,400.44	2,146.09

## Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	78.51	270.12	78.51	270.12		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-259.66	-284.06			259.66	284.06
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.9	0.16	6.21	15.89	5.31	15.73
Total disposals tangible assets	0.9	0.16	6.21	15.89	5.31	15.73
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	
Total other adjustments tangible assets	0	0	0	0	0	
Total changes in tangible assets	-182.05	-14.1	72.3	254.23	254.35	268.33
Tangible assets at end of period	312.16	494.21	2,712.6	2,640.3	2,400.44	2,146.09

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Leasehold improvements [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.46	73.59	1.46	73.59		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-50.32	-51.94			50.32	51.94
Impairment loss recognised in profit or loss tangible assets		0				0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-48.86	21.65	1.46	73.59	50.32	51.94
Tangible assets at end of period	78.82	127.68	619.05	617.59	540.23	489.91



## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Leasehold improvements [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.46	73.59	1.46	73.59		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-50.32	-51.94			50.32	51.94
Impairment loss recognised in profit or loss tangible assets		0				0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-48.86	21.65	1.46	73.59	50.32	51.94
Tangible assets at end of period	78.82	127.68	619.05	617.59	540.23	489.91

**[201100] Notes - Intangible assets**

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of intangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	NA	NA	NA	NA	NA	NA
Description of amortization method used	NA	NA	NA	NA	NA	NA

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets [Member]	Other intangible assets, others [Member]	
	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]
Sub classes of intangible assets [Axis]	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of additional information intangible assets [Abstract]			
Disclosure of additional information intangible assets [LineItems]			
Useful lives or amortization rates intangible assets	NA	NA	NA
Description of amortization method used	NA	NA	NA

## Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	2,240.23	1,659.8	2,240.23	1,659.8		
Additions other than through business combinations intangible assets	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	2,240.23	1,659.8	2,240.23	1,659.8		
Amortization intangible assets	-1,730.37	-1,486.7			1,730.37	1,486.7
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	0
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	509.86	173.1	2,240.23	1,659.8	1,730.37	1,486.7
Intangible assets at end of period	2,236.12	1,726.26	13,084.33	10,844.09	10,848.21	9,117.83

## Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	2,240.23	94.5	2,240.23	94.5		
Additions other than through business combinations intangible assets	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	2,240.23	94.5	2,240.23	94.5		
Amortization intangible assets	-1,730.37	-116.78			1,730.37	116.78
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	0
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	509.86	-22.28	2,240.23	94.5	1,730.37	116.78
Intangible assets at end of period	2,236.12	80.82	13,084.33	1,479.34	10,848.21	1,398.52

## Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of 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]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	2,218.37	94.5	2,218.37	94.5		
Additions other than through business combinations intangible assets	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	2,218.37	94.5	2,218.37	94.5		
Amortization intangible assets	-1,673.85	-116.78			1,673.85	116.78
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	0
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	544.52	-22.28	2,218.37	94.5	1,673.85	116.78
Intangible assets at end of period	2,189.96	80.82	11,583.12	1,479.34	9,393.16	1,398.52

## Disclosure of intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]			Other intangible assets [Member]		
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	21.86	21.86		1,565.3	1,565.3	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	21.86	21.86		1,565.3	1,565.3	
Amortization intangible assets	-56.52		56.52	-1,369.92		1,369.92
Impairment loss recognised in profit or loss intangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss intangible assets	0		0	0		0
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	0
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-34.66	21.86	56.52	195.38	1,565.3	1,369.92
Intangible assets at end of period	46.16	1,501.21	1,455.05	1,645.44	9,364.75	7,719.31

## Disclosure of intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
	Internally generated and other than internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
Sub classes of intangible assets [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Internally generated software	Internally generated software	Internally generated software	Internally generated software	Internally generated software	Internally generated software
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	1,565.3	1,565.3		1,565.3	1,565.3	
Additions other than through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	1,565.3	1,565.3		1,565.3	1,565.3	
Amortization intangible assets	-1,369.92		1,369.92	-1,369.92		1,369.92
Impairment loss recognised in profit or loss intangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss intangible assets	0		0	0		0
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	0
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	195.38	1,565.3	1,369.92	195.38	1,565.3	1,369.92
Intangible assets at end of period	1,645.44	9,364.75	7,719.31	1,645.44	9,364.75	7,719.31

**[200600] Notes - Subclassification and notes on liabilities and assets****Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Secured considered good [Member]	Unsecured considered good [Member]
	31/03/2019	31/03/2018	31/03/2018	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	11,364.53	9,632.19	9,632.19	11,364.53
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	11,364.53	9,632.19	9,632.19	11,364.53
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



**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Loans advances given employees [Member]		Prepaid expenses [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1.04	9.7	0.25	10.39
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1.04	9.7	0.25	10.39
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Advance tax [Member]		Advance income tax paid [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,847.1	2,673.47	1,847.1	2,673.47
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,847.1	2,673.47	1,847.1	2,673.47
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	Deposits with statutory authorities [Member]		Loans and advances to related parties [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,176.37	945.22	3,606.19	220.22
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,176.37	945.22	3,606.19	220.22
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

## Loans and advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans advances given other related parties [Member]		Advance tax [Member]	Advance income tax paid [Member]
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	Unsecured considered good [Member]
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	3,606.19	220.22	1,291.7	1,291.7
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	3,606.19	220.22	1,291.7	1,291.7
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Cenvat receivable [Member]		Other loans and advances, others [Member]	
Classification of loans and 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]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	80.16	742.17	4,571.95	7,877.53
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	80.16	742.17	4,571.95	7,877.53
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	422.7	440.99	0	0
Provision leave encashment	0	0	0	0
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	422.7	440.99	0	0
Provision for corporate tax [Abstract]				
Provision for current tax	0	0	0	0
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity interim dividend	0	0	0	0
Provision for proposed equity final dividend	0	0	0	0
Provision for proposed equity special dividend	0	0	0	0
Total provision for proposed equity dividend	0	0	0	0
Provision for proposed preference dividend [Abstract]				
Provision for proposed preference interim dividend	0	0	0	0
Provision for proposed preference final dividend	0	0	0	0
Provision for proposed preference special dividend	0	0	0	0
Total provision for proposed preference dividend	0	0	0	0
Total provision for proposed dividend	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	104.01	103.38	71.62	68.46
Total provisions	526.71	544.37	71.62	68.46

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	0	0
Total others, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	NA	NA
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Other deposits refundable, current	0	0
Total deposits refundable current	0	0
Gross amount due to customers for contract work, current	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Advance received from customers	2,388.62	1,644.65
Accrued salary payable	534.57	1,040.62
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 5,570.01	(B) 6,386.26
Total other current liabilities	8,493.2	9,071.53
Other non-current assets, others	0	0
Total other non-current assets	0	0
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other deposits with banks	1,151.55	8,481.37
Other balances with banks	3,570.81	4,303.42
Total balance with banks	4,722.36	12,784.79
Cash on hand	0.27	0.22
Total cash and cash equivalents	4,722.63	12,785.01
Other bank balances	0	0
Total cash and bank balances	4,722.63	12,785.01
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Dividend receivable, others	0	0
Total dividend receivable	0	0
Other current assets, others	(C) 32.6	(D) 136.03
Total other current assets	32.6	136.03

### Footnotes

(A) Inter company payable, creditors for capital goods, customer deposit, Expenses payable, Others including statutory liabilities

(B) Inter company payable, creditors for capital goods, customer deposit, Expenses payable, Others including statutory liabilities

(C) Interest accrued on fixed asset

(D) Interest accrued on FD

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Other commitments	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Percentage of proposed dividend	0.00%	0.00%
Number of shareholders promoters	2	2
Number of shareholders public	0	0
Total number of shareholders promoters and public	2	2
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
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Share application money received during year	3,589.91	1,937.74
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	2	2
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (2) [See below]	Textual information (3) [See below]



## Textual information (2)

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

#### Background

Cleartrip Private Limited ('the Company') was incorporated as a private limited company on 12 May 2005. The Company is an online travel management company which provides its customers an opportunity to book airline tickets, train tickets and hotel accommodations through its online web portal. On 31 March 2006, the Company, pursuant to a share purchase agreement between ClearTrip Inc., Mauritius and the shareholders of the Company, became a wholly owned subsidiary of ClearTrip, Inc. (Mauritius). ClearTrip, Inc. (Mauritius) is a wholly owned subsidiary of ClearTrip Inc. Cayman Islands. ClearTrip Inc. Cayman Islands is a subsidiary of SAP (Ultimate holding company).

On 4th September 2017, Cleartrip Packages & Tours Private Limited was set up as a wholly owned subsidiary of the Company.

The consolidated financial statements include the accounts of the Company and its subsidiaries, Cleartrip Packages & Tours Private Limited, (together referred to as 'the Group'). The Group provides its customers an opportunity to book airline tickets, train tickets and hotel accommodations through its online web portal.

#### Going concern

These financial statements have been prepared on a going concern basis notwithstanding that the Group as at 31 March 2019, has accumulated losses of Rs. 55,504.97 lakhs (31 March 2018: Rs 51,883.52 lakhs).

With regard to Group's ability to continue as a going concern, management is of the view that the assets and liabilities can be recorded on the basis that the Group will be able to realise its assets and discharge its liabilities in the normal course of business. The following reasoning was considered by the management:

- i) The Group has been in business for twelve years and has incurred significant advertising and promotion expenses and created goodwill for its brand, the benefit of which would accrue to the Group in the future years.
- ii) There is a conscious effort on the part of the Group to optimize cost.
- iii) The Group has cash and bank balances of Rs. 4,722.63 lakhs as at 31 March 2019. Further during the year, the Group has received additional equity infusion from the parent company of Rs. 7,179.82 lakhs.
- iv) "ClearTrip Inc. Cayman Islands has provided an undertaking to the Company's Board of Directors that they would continue to provide necessary financial and operational support in order for the Company to meet its payment obligations over the next 12 months from the date of approval of these financial statements."

## 2. Significant accounting policies

### 2.1 Basis of preparation & consolidation

#### Basis of preparation

The financial statements are prepared and presented under the historical cost convention, on the accrual basis of accounting and in accordance with the provisions of the Companies Act, 2013 (the 'Act') and the accounting principles generally accepted in India ('Indian GAAP') and comply with the Accounting Standards ('AS') specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements are presented in Indian Rupees in lakhs except for number of shares/securities, per share data and where mentioned otherwise.

All assets and liabilities have been classified as current or non-current as per the Group's normal operating cycle and other criteria set out under the Act.

#### Basis of consolidation

#### Subsidiaries:

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

On disposal of the investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to profit or loss.

Transactions eliminated on consolidation:

Intra-group balances and transactions and any recognised income and expenses arising from intra group transactions are eliminated in preparing the consolidated and separate financial statements.

The lists of subsidiaries which are included in consolidation are as under:-

Name of the company	Ownership	Country of Incorporation
Cleartrip Packages & Tours Private Limited	99.99%	India

Unrealised gains arising from transactions with equity- accounted investees are eliminated against the investment to the extent of the Group's interest in the investee. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent there is no evidence of impairment.

## 2. Significant accounting policies (Continued)

### 2.2 Use of estimates

The preparation of financial statements in accordance with the generally accepted accounting principles in India requires that management makes estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses and disclosure of contingent liabilities as of the date of financial statements. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual results could differ from these estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

### 2.3 Fixed assets, intangible assets and depreciation / amortisation

#### Intangible assets

Intangible assets comprises application software purchased / developed, which are not an integral part of the related hardware and are amortized on a written down value method over the estimated useful life of the asset.

#### Internally developed intangible assets

The Group incurs cost on various internally developed software projects for own use. The cost, which is directly attributable to such software projects are capitalized and classified as internally developed intangible asset under the category of "Intangible Asset" for projects completed as at balance sheet date. The projects which were not completed as at balance sheet date are classified as "Intangible assets under development" under property, plant and equipment schedule in the balance sheet.

#### Tangible assets

Property, plant and equipment are stated at the cost of acquisition less accumulated depreciation / amortisation and impairment loss, if any. The cost of fixed assets includes freight, duties, taxes (to the extent not recoverable from tax authorities) and expenses incidental to the acquisition / construction and installation of the respective fixed assets up to the time the assets are ready for their intended use.

The cost of fixed assets not ready for their intended use are disclosed under capital work in progress.

Depreciation is provided based on useful life of the assets as prescribed in Schedule II of the Act using the written down value method.

Leasehold improvements are amortised over the lower of the useful life of the asset and the lease terms of the leasehold premises on a straight line basis.

Assets retired from active use and held for disposal are written down to their estimated realisable value and are classified as 'Assets held for sale'.

## 2. Significant accounting policies (Continued)

### 2.4 Investments

Investments are classified into 'long-term' and 'current' depending on the management's intention of holding these investments.

Long-term investments are carried at cost. Provision is made when there is a decline, other than temporary, in the carrying value of such investments, determined separately for each class of investments and the resultant reduction in the carrying amount is charged to statement of profit and loss.

Current investments are carried at the lower of cost and fair value. The comparison of cost and fair value is carried out separately in respect of each category of investments.

Profit or loss on sale of investments is determined on the basis of weighted average carrying amount of investment disposed off.

### 2.5 Impairment

In accordance with AS 28, Impairment of Assets, where there is an indication of impairment of the Group's assets, the carrying amounts of the Group's assets are reviewed at each balance sheet date to determine whether there is any impairment. The recoverable amount of the assets (or where applicable that of the cash generating unit to which the asset belongs) is estimated as the higher of its net selling price and its value in use. An impairment loss is recognised whenever the carrying amount of an asset or the cash generating unit to which it belongs, exceeds its recoverable amount. Impairment loss is recognised in the statement of profit and loss. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is re-assessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the assets and from its disposal at the end of its useful life.

### 2.6 Revenue recognition

Revenue from operations comprises commission from airlines, hotels, railways and affiliates (other travel management companies/portals with whom the Group has contractual arrangement), Service charges and cancellation charges levied on customer for online booking, Incentives earned from airlines, Sale of tour packages and Fees from Global Distribution Systems service provider.

Commission income, service charges and cancellation charges are recognised net of discounts and taxes collected upon rendering of the related services i.e. booking / cancellation of tickets and hotel rooms, whereas incentive from airlines is recognised when the service conditions attached to such incentives are fulfilled by the Group. Fees from Global Distribution Systems service provider is recognized when the related services are rendered in accordance with the long term contract arrangement.

## 2. Significant accounting policies (Continued)

### 2.6 Revenue recognition (Continued)

Upload commission received from airlines is accrued over the period of utilization of uploaded funds.

Income from packages business, including income from air tickets sold as part of packages and from commission earned on sale of hotel room, is accounted for on a "gross" basis on the date of departure of the packages, as the Group is the primary obligor in the arrangement and incurs the risk and responsibility, including the responsibility for delivery of services.

Revenue generated from third party advertisements on the Group's websites is recognized as and when the services are being performed.

Revenue from intercompany transactions is recognized based on the transfer pricing regulations as per the shared services agreement entered into between the parties.

Interest is recognized using the time-proportion method, based on rates implicit in the transaction.

Dividend income is recognized when the Group's right to receive dividend is established.

## 2.7 Taxation

Income-tax expense comprises current tax (i.e. amount of tax for the year determined in accordance with the income tax laws) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the year).

### Current tax

Provision for current tax is recognised in accordance with the provisions of the Income tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions.

### Deferred tax

Deferred tax liability or asset is recognised for timing differences between the profits / losses offered for income taxes and profits / losses as per the financial statements. Deferred tax assets and liabilities and the corresponding deferred tax credit or charge are measured using the tax rates and tax laws that have been enacted or substantively enacted as at the balance sheet date.

Deferred tax asset is recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax asset is recognised only if there is a virtual certainty of realisation of such asset. Deferred tax asset is reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably / virtually certain to be realised.

## 2. Significant accounting policies (Continued)

### 2.8 Employee benefits

#### (a) Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is charged to the statement of profit and loss in the period in which such services are rendered.

#### (b) Post-employment benefits

##### Defined contribution plans

Contributions payable to the recognised Provident Fund which are defined contribution schemes, are charged to the statement of profit and loss during the period in which the employee renders the related service.

#### Defined benefit plans

The Group's gratuity benefit scheme is a defined benefit plan. The Group's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods. These benefits are discounted to determine its present value and the fair value of any plan assets is deducted therefrom.

The present value of the obligation under such defined benefit plan is determined based on actuarial valuation by an independent actuary at the year end using the Projected Unit Credit Method, which recognises each period of service as giving rise to one additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

Plan asset, for gratuity payable to employees, is an insurer managed fund by Life Insurance Corporation (LIC), HDFC Life and Kotak Life Insurance. The fund administered by LIC, HDFC Life and Kotak Life Insurance invests in eligible securities approved by the Government of India authorities.

The obligations are measured at the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plan are based on the market yields on Government securities as at the balance sheet date. When the calculation results in a benefit to the Group, the recognised asset is limited to the net total of any unrecognised actuarial losses and past service costs and the present value of any future refunds from the plan or reductions in future contributions to the plan.

All actuarial gains and losses arising during the year are recognised immediately in the statement of profit and loss.

## 2. Significant accounting policies (Continued)

### 2.8 Employee benefits (Continued)

#### (c) Compensated absences

The Group has a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation using projected unit credit method on the additional amount expected to be availed/paid as a result of the unused entitlement that has accumulated at the reporting date. Expense on non-accumulating compensated absences is recognized in the period in which the absences occur.

#### (d) Employee stock option scheme

The Cleartrip Inc. Cayman Islands, has formulated an Employees Stock Option Scheme for the employees of the Group. The Scheme provides that employees are granted options to acquire the equity shares of the Cleartrip Inc. Cayman Islands that vests in a graded manner. The options may be exercised within a specific period. The options are granted at the price at which the private funding (investment tranches), immediately prior to the date of grant, took place or at a price approved by the Board. The intrinsic value of options granted under Employees Stock Option Schemes is recognised over the vesting period.

### 2.9 Foreign currency transactions

Foreign currency transactions are recorded using the exchange rates prevailing on the date of the respective transactions. Exchange difference arising on foreign currency transactions between the actual rate of settlement and the rate on the date of the transactions is charged or credited to statement of profit and loss.

Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the exchange rates prevailing on the balance sheet date and the overall net exchange gain or loss on such conversion, if any, is credited / charged to the statement of profit and loss. Non-monetary assets are recorded at the rates prevailing on the date of the transactions.

Premium or discount on foreign exchange forward, options and futures contracts are amortised and recognized in the profit and loss account over the period of contract.

In case such contracts are outstanding as on balance sheet date, then are mark to market and net losses, if any are recognized in statement of profit and loss and net gains, if any are not recognized as per relevant announcement of the Institute of Chartered Accountants of India.

## 2. Significant accounting policies (Continued)

### 2.10 Leases

Assets taken on lease, where the Group acquires substantially all the risk and rewards incidental to the ownership of the assets, are classified as finance lease, else as operating lease.

Assets taken on operating lease

Lease rentals in respect of assets acquired on operating lease are charged to the statement of profit and loss on a straight line basis over the lease term unless another systematic basis is more representative of the time pattern of the use of the asset.

### 2.11 Provisions and contingencies

Provisions comprise liabilities of uncertain timing or amount. Provisions are recognised when the Group has a present obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount can be reasonably estimated. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Loss contingencies arising from claims, litigation, assessment, fines, penalties, etc. are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated.

### 2.12 Earnings per share ('EPS')

The basic earnings per equity share are computed by dividing the net profit or loss attributable to the equity shareholders for the period by the weighted average number of equity shares outstanding during the reporting period. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share, and also the weighted average number of equity shares which may be issued on the conversion of all dilutive potential shares, unless the results would be anti-dilutive.

### 2.13 Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less.

## Textual information (3)

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

#### Background

Cleartrip Private Limited ('the Company') was incorporated as a private limited company on 12 May 2005. The Company is an online travel management company which provides its customers an opportunity to book airline tickets, train tickets and hotel accommodations through its online web portal. On 31 March 2006, the Company, pursuant to a share purchase agreement between ClearTrip Inc., Mauritius and the shareholders of the Company, became a wholly owned subsidiary of ClearTrip, Inc. (Mauritius). ClearTrip, Inc. (Mauritius) is a wholly owned subsidiary of ClearTrip Inc. Cayman Islands. ClearTrip Inc. Cayman Islands is a subsidiary of SAP (Ultimate holding company).

On 4th September 2017, Cleartrip Packages & Tours Private Limited was set up as a wholly owned subsidiary of the Company.

The consolidated financial statements include the accounts of the Company and its subsidiaries, Cleartrip Packages & Tours Private Limited, (together referred to as 'the Group'). The Group provides its customers an opportunity to book airline tickets, train tickets and hotel accommodations through its online web portal.

#### Going concern

These financial statements have been prepared on a going concern basis notwithstanding that the Group as at 31 March 2018, has accumulated losses of Rs. 51,883.52 lakhs.

With regard to Group's ability to continue as a going concern, management is of the view that the assets and liabilities can be recorded on the basis that the Group will be able to realise its assets and discharge its liabilities in the normal course of business. The following reasoning was considered by the management:

- i) The Group has been in business for twelve years and has incurred significant advertising and promotion expenses and created goodwill for its brand, the benefit of which would accrue to the Group in the future years.
- ii) There is a conscious effort on the part of the Group to optimize cost.
- iii) The Group has cash and bank balances of Rs. 12,785.01 lakhs as at 31 March 2018. Further during the year, the Group has received additional equity infusion from the parent company of Rs. 3,875.48 lakhs.
- iv) ClearTrip Inc. Cayman Islands has provided support letter to the Company that they would continue to provide support to the Group to meet its payment obligations for the year ended 31 March 2018.

## 2. Significant accounting policies

### 2.1 Basis of preparation & consolidation

#### Basis of preparation

The financial statements are prepared and presented under the historical cost convention, on the accrual basis of accounting and in accordance with the provisions of the Companies Act, 2013 (the 'Act') and the accounting principles generally accepted in India ('Indian GAAP') and comply with the Accounting Standards ('AS') specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements are presented in Indian Rupees in lakhs except for number of shares/securities, per share data and where mentioned otherwise.

All assets and liabilities have been classified as current or non-current as per the Group's normal operating cycle and other criteria set out under the Act.

#### Basis of consolidation

#### Subsidiaries:

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

On disposal of the investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to profit or

loss.

Transactions eliminated on consolidation:

Intra-group balances and transactions and any recognised income and expenses arising from intra group transactions are eliminated in preparing the consolidated and separate financial statements.

The lists of subsidiaries which are included in consolidation are as under:-

Name of the company	Ownership	Country of Incorporation
Cleartrip Packages & Tours Private Limited	99.99%	India

Unrealised gains arising from transactions with equity- accounted investees are eliminated against the investment to the extent of the Group's interest in the investee. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent there is no evidence of impairment.

## 2. Significant accounting policies (Continued)

### 2.2 Use of estimates

The preparation of financial statements in accordance with the generally accepted accounting principles in India requires that management makes estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses and disclosure of contingent liabilities as of the date of financial statements. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual results could differ from these estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

### 2.3 Fixed assets, intangible assets and depreciation / amortisation

#### Intangible assets

Intangible assets comprises application software purchased / developed, which are not an integral part of the related hardware and are amortized on a written down value method over the estimated useful life of the asset.

#### Internally developed intangible assets

The Group incurs cost on various internally developed software projects for own use. The cost, which is directly attributable to such software projects are capitalized and classified as internally developed intangible asset under the category of "Intangible Asset" for projects completed as at balance sheet date. The projects which were not completed as at balance sheet date are classified as "Intangible assets under development" under property, plant and equipment schedule in the balance sheet.

#### Tangible assets

Property, plant and equipment are stated at the cost of acquisition less accumulated depreciation / amortisation and impairment loss, if any. The cost of fixed assets includes freight, duties, taxes (to the extent not recoverable from tax authorities) and expenses incidental to the acquisition / construction and installation of the respective fixed assets up to the time the assets are ready for their intended use.

The cost of fixed assets not ready for their intended use are disclosed under capital work in progress.

Depreciation is provided based on useful life of the assets as prescribed in Schedule II of the Act using the written down value method.

Leasehold improvements are amortised over the lower of the useful life of the asset and the lease terms of the leasehold premises on a straight line basis.



Assets retired from active use and held for disposal are written down to their estimated realisable value and are classified as 'Assets held for sale'.

## 2. Significant accounting policies (Continued)

### 2.4 Investments

Investments are classified into 'long-term' and 'current' depending on the management's intention of holding these investments.

Long-term investments are carried at cost. Provision is made when there is a decline, other than temporary, in the carrying value of such investments, determined separately for each class of investments and the resultant reduction in the carrying amount is charged to statement of profit and loss.

Current investments are carried at the lower of cost and fair value. The comparison of cost and fair value is carried out separately in respect of each category of investments.

Profit or loss on sale of investments is determined on the basis of weighted average carrying amount of investment disposed off.

### 2.5 Impairment

In accordance with AS 28, Impairment of Assets, where there is an indication of impairment of the Group's assets, the carrying amounts of the Group's assets are reviewed at each balance sheet date to determine whether there is any impairment. The recoverable amount of the assets (or where applicable that of the cash generating unit to which the asset belongs) is estimated as the higher of its net selling price and its value in use. An impairment loss is recognised whenever the carrying amount of an asset or the cash generating unit to which it belongs, exceeds its recoverable amount. Impairment loss is recognised in the statement of profit and loss. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is re-assessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the assets and from its disposal at the end of its useful life.

### 2.6 Revenue recognition

Revenue from operations comprises commission from airlines, hotels, railways and affiliates (other travel management companies/portals with whom the Group has contractual arrangement), Service charges and cancellation charges levied on customer for online booking, Incentives earned from airlines, Sale of tour packages and Fees from Global Distribution Systems service provider.

Commission income, service charges and cancellation charges are recognised net of discounts and taxes collected upon rendering of the related services i.e. booking / cancellation of tickets and hotel rooms, whereas incentive from airlines is recognised when the service conditions attached to such incentives are fulfilled by the Group. Fees from Global Distribution Systems service provider is recognized when the related services are rendered in accordance with the long term contract arrangement.

## 2. Significant accounting policies (Continued)

### 2.6 Revenue recognition (Continued)

Upload commission received from airlines is accrued over the period of utilization of uploaded funds.

Income from packages business, including income from air tickets sold as part of packages and from commission earned on sale of hotel room, is accounted for on a "gross" basis on the date of departure of the packages, as the Group is the primary obligor in the arrangement and incurs the risk and responsibility, including the responsibility for delivery of services.

Revenue generated from third party advertisements on the Group's websites is recognized as and when the services are being performed.

Interest is recognized using the time-proportion method, based on rates implicit in the transaction.

Dividend income is recognized when the Group's right to receive dividend is established.

## 2.7 Taxation

Income-tax expense comprises current tax (i.e. amount of tax for the year determined in accordance with the income tax laws) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the year).

### Current tax

Provision for current tax is recognised in accordance with the provisions of the Income tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions.

### Deferred tax

Deferred tax liability or asset is recognised for timing differences between the profits / losses offered for income taxes and profits / losses as per the financial statements. Deferred tax assets and liabilities and the corresponding deferred tax credit or charge are measured using the tax rates and tax laws that have been enacted or substantively enacted as at the balance sheet date.

Deferred tax asset is recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax asset is recognised only if there is a virtual certainty of realisation of such asset. Deferred tax asset is reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably / virtually certain to be realised.

## 2. Significant accounting policies (Continued)

### 2.8 Employee benefits

#### (a) Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is charged to the statement of profit and loss in the period in which such services are rendered.

#### (b) Post-employment benefits

##### Defined contribution plans

Contributions payable to the recognised Provident Fund which are defined contribution schemes, are charged to the statement of profit and loss during the period in which the employee renders the related service.

##### Defined benefit plans

The Group's gratuity benefit scheme is a defined benefit plan. The Group's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods. These benefits are discounted to determine its present value and the fair value of any plan assets is deducted therefrom.

The present value of the obligation under such defined benefit plan is determined based on actuarial valuation by an independent actuary at the year end using the Projected Unit Credit Method, which recognises each period of service as giving rise to one additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

Plan asset, for gratuity payable to employees, is an insurer managed fund by Life Insurance Corporation (LIC), HDFC Life and Kotak Life Insurance. The fund administered by LIC, HDFC Life and Kotak Life Insurance invests in eligible securities approved by the Government of India authorities.

The obligations are measured at the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plan are based on the market yields on Government securities as at the balance sheet date. When the calculation results in a benefit to the Group, the recognised asset is limited to the net total of any unrecognised actuarial losses and past service costs and the present value of any future refunds from the plan or reductions in future contributions to the plan.

All actuarial gains and losses arising during the year are recognised immediately in the statement of profit and loss.

## 2. Significant accounting policies (Continued)

### 2.8 Employee benefits (Continued)

#### (c) Compensated absences

The Group has a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation using projected unit credit method on the additional amount expected to be availed/paid as a result of the unused entitlement that has accumulated at the reporting date. Expense on non-accumulating compensated absences is recognized in the period in which the absences occur.

#### (d) Employee stock option scheme

The Cleartrip Inc. Cayman Islands, has formulated an Employees Stock Option Scheme for the employees of the Group. The Scheme provides that employees are granted options to acquire the equity shares of the Cleartrip Inc. Cayman Islands that vests in a graded manner. The options may be exercised within a specific period. The options are granted at the price at which the private funding (investment tranches), immediately prior to the date of grant, took place or at a price approved by the Board. The intrinsic value of options granted under Employees Stock Option Schemes is recognised over the vesting period.

### 2.9 Foreign currency transactions

Foreign currency transactions are recorded using the exchange rates prevailing on the date of the respective transactions. Exchange difference arising on foreign currency transactions between the actual rate of settlement and the rate on the date of the transactions is charged or credited to statement of profit and loss.

Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the exchange rates prevailing on the balance sheet date and the overall net exchange gain or loss on such conversion, if any, is credited / charged to the statement of profit and loss. Non-monetary assets are recorded at the rates prevailing on the date of the transactions.

Premium or discount on foreign exchange forward, options and futures contracts are amortised and recognized in the profit and loss account over the period of contract.

In case such contracts are outstanding as on balance sheet date, then are mark to market and net losses, if any are recognized in statement of profit and loss and net gains, if any are not recognized as per relevant announcement of the Institute of Chartered Accountants of India.

## 2. Significant accounting policies (Continued)

### 2.10 Leases

Assets taken on lease, where the Group acquires substantially all the risk and rewards incidental to the ownership of the assets, are classified as finance lease, else as operating lease.

Assets taken on operating lease

Lease rentals in respect of assets acquired on operating lease are charged to the statement of profit and loss on a straight line basis over the lease term unless another systematic basis is more representative of the time pattern of the use of the asset.

### 2.11 Provisions and contingencies

Provisions comprise liabilities of uncertain timing or amount. Provisions are recognised when the Group has a present obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount can be reasonably estimated. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Loss contingencies arising from claims, litigation, assessment, fines, penalties, etc. are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated.

### 2.12 Earnings per share ('EPS')

The basic earnings per equity share are computed by dividing the net profit or loss attributable to the equity shareholders for the period by the weighted average number of equity shares outstanding during the reporting period. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share, and also the weighted average number of equity shares which may be issued on the conversion of all dilutive potential shares, unless the results would be anti-dilutive.

### 2.13 Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less.

## [201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Affiliate		Fellosubsidiary	FellowSubsidiary
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Lightbox India Advisors Private Limited	Lightbox India Advisors Private Limited	Cleartrip MEA FZ LLC	Cleartrip MEA FZ LLC
Country of incorporation or residence of related party	INDIA	INDIA	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
CIN of related party	U67100MH2013PTC249707	U67100MH2013PTC249707		
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Fellow Subsidiary company	Fellow Subsidiary company
Description of nature of transactions with related party	Reimbursement of expense	Reimbursement of expense & service provided	Distributor Support Fee	Distributor Support Fee , balance payable and balance recievable
Related party transactions [Abstract]				
Services received related party transactions			204.98	
Revenue from rendering of services related party transactions	1.44	61.98	2,207.21	
Reimbursement of expenses incurred on behalf of company during year related party transactions	40.23	12.85		
Other related party transactions expense			1,251.16	4,402.95
Other related party transactions income			3,606.19	215
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	KMP		ParentCompany	Parentcompany
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Stuart Crighton	STUART RICHARD CRIGHTON	Cleartrip Mauritius	Cleartrip Mauritius
Country of incorporation or residence of related party	INDIA	INDIA	MAURITIUS	MAURITIUS
Permanent account number of related party	ACHPC1108L	ACHPC1108L		
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Holding company	Holding company
Description of nature of transactions with related party	Remuneration	Remuneration	Investment in Equity Shares	Investment in Equity Shares
Related party transactions [Abstract]				
Reimbursement of expenses incurred on behalf of company during year related party transactions			0	
Transfers under finance agreements related party transactions [Abstract]				
Equity contributions made under finance agreements related party transactions			3,875.48	7,179.82
Other related party transactions expense		20.25		
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions		2.76	5.22	
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	UltimateHoldingCompany	UltimateHoldingcompany
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	Cleartrip INC. Cayman Island	Cleartrip INC. Cayman Island
Country of incorporation or residence of related party	CAYMAN ISLANDS	CAYMAN ISLANDS
Description of nature of related party relationship	Ultimate Holding company	Ultimate Holding company
Description of nature of transactions with related party	Stock option granted	Stock option granted
Related party transactions [Abstract]		
Other related party transactions expense	60.65	17.75
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

**[201400] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-3,621.45	-6,236.87
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-3,621.45	-6,236.87

**[202600] Notes - Consolidated financial statements****Disclosure of details of entities consolidated [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Entities consolidated [Axis]	Subsidiary Company
	01/04/2018 to 31/03/2019
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [LineItems]	
Name of entity consolidated	Cleartrip Packages and Tours Private Limited
Type of entity consolidated	Indian Subsidiary
Amount of net assets of entity consolidated	4,535.83
Amount of share in profit or loss of entity consolidated	-545.75

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

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Subsidiary1
	01/04/2018 to 31/03/2019
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	CLEARTRIP PACKAGES AND TOURS PRIVATE LIMITED
Country of incorporation or residence of subsidiary consolidated	INDIA
Proportion of ownership interest in subsidiary consolidated	99.99%
Proportion of voting power held in subsidiary consolidated	99.99%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	NA
End of reporting period of financial statements of subsidiary when different from parent	31/03/2019

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	3,571.08	4,303.64
Bank overdrafts classified as cash equivalents	0	-5,720.25
Other differences to cash and cash equivalents in statement of cash flows	-1,151.55	-2,761.12
Total cash and cash equivalents	4,722.63	12,785.01
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	(A) 465.33	(B) -256.08
Total income taxes paid (refund)	465.33	-256.08

**Footnotes**

(A) Direct tax paid

(B) Direct tax paid



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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	30,060	31,306.66
Other operating revenues	0	0
Total revenue from operations other than finance company	30,060	31,306.66
Total revenue from operations	30,060	31,306.66
Other income	2,536.25	653.59
Total revenue	32,596.25	31,960.25
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	7,596.44	7,552.9
Finance costs	852.03	1,270.59
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	354.61	387.11
Amortisation expense	1,730.37	1,486.7
Total depreciation, depletion and amortisation expense	2,084.98	1,873.81
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
CSR expenditure	0	0
Other expenses	25,684.25	27,499.82
Total expenses	36,217.7	38,197.12
Total profit before prior period items, exceptional items, extraordinary items and tax	-3,621.45	-6,236.87
Prior period items before tax	0	0
Total profit before extraordinary items and tax	-3,621.45	-6,236.87
Extraordinary items before tax	0	0
Total profit before tax	-3,621.45	-6,236.87
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-3,621.45	-6,236.87
Tax expense of discontinuing operations	0	0
Total profit (loss) from discontinuing operation after tax	0	0
Total profit (loss) for period before minority interest	-3,621.45	-6,236.87
Profit (loss) of minority interest	0	0
Share of profit (loss) of associates	0	0
Total profit (loss) for period	-3,621.45	-6,236.87
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -1.12	[INR/shares] 2.17
Diluted earnings per equity share	[INR/shares] -1.12	[INR/shares] 2.17
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Other allowances deductions on revenue from sale of products	0	0
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	30,060	31,306.66
Brokerage discounts rebates on revenue from sale of services	0	0
Returns on revenue from sale of services	0	0
Other allowances deductions on revenue from sale of services	0	0
Total revenue from sale of services	30,060	31,306.66
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	327.54	553.15
Total interest income on current investments	327.54	553.15
Total interest income	327.54	553.15
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of long-term investments	0	0
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, long-term	0	0
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(A) 2,208.71	(B) 100.44
Total other non-operating income	2,208.71	100.44
Total other income	2,536.25	653.59
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, others	0	0
Total interest expense long-term loans	0	0
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, others	0	0
Total interest expense short-term loans	0	0
Other interest charges	852.03	1,270.59
Total interest expense	852.03	1,270.59
Net gain/loss on foreign currency transactions and translations treated as finance costs	0	0
Total finance costs	852.03	1,270.59
Employee benefit expense [Abstract]		
Salaries and wages	6,469.84	6,503.37
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Other benefits to directors	0	0
Total remuneration to directors	0	0

Remuneration to manager [Abstract]		
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	336.27	321.78
Total contribution to provident and other funds	336.27	321.78
Expense on employee stock option scheme and employee stock purchase plan	17.75	60.65
Gratuity	141.22	217.66
Staff welfare expense	599.82	424.92
Other employee related expenses	(C) 31.54	(D) 24.52
Total employee benefit expense	7,596.44	7,552.9
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	748.69	701.48
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	1.83	4.88
Rates and taxes excluding taxes on income [Abstract]		
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	115.93	123.56
Telephone postage	520.31	432.82
Printing stationery	21.31	30.37
Travelling conveyance	445.63	584.78
Legal professional charges	2,317.36	2,116.99
Directors sitting fees	0	20.27
Donations subscriptions	35.86	24.56
Advertising promotional expenses	9,548.11	10,977.69
Commission paid other selling agents	2,920.2	3,071.19
Cost repairs maintenance other assets	81.65	45.27
Cost transportation [Abstract]		
Cost other transporting	0	0
Total cost transportation	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	761.31	343.33
Adjustments to carrying amounts of investments [Abstract]		
Provision diminution value long-term investments created	0	0
Total adjustments to carrying amounts of investments	0	0
Net provisions charged [Abstract]		
Other provisions created	0	0
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Discount issue debentures written off	0	0
Total discount issue shares debentures written off	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	476.2	0
Total write-off assets	476.2	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Other overheads apportioned contracts	0	0
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	17.06	12.92
Payment for reimbursement of expenses	0	0
Total payments to auditor	17.06	12.92
Miscellaneous expenses	(E) 7,672.8	(F) 9,009.71
Total other expenses	25,684.25	27,499.82

Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]		
Other expenditure pertaining to exploration and production activities	0	0
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Current tax [Abstract]		
MAT credit recognised during year	0	0
Total current tax	0	0

**Footnotes**

- (A) Profit on sale / scrapping of fixed assets, net and Reimbursement of expenses from fellow subsidiary
- (B) Other interest received, profit on sale of asset
- (C) compensated absence
- (D) compensated absence
- (E) Credit card collectioncharges other cost of service foriegn exchange loss, net information technology charges housekeeping expense rates and taxes chargeback expenses misc. exp
- (F) Credit card collectioncharges other cost of service foriegn exchange loss, net information technology charges housekeeping expense rates and taxes chargeback expenses misc. exp procuremnt cost of tour packages distributor support fee

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

**Details of raw materials consumed [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	NA	Na	NA	Na
Total raw materials consumed	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]		
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Other items extraordinary	0	0
Total extraordinary items before tax	0	0
Tax effect of extraordinary items	0	0
Total extraordinary items	0	0
Total exceptional and extraordinary items	0	0
Prior period expense before tax	0	0
Total prior period items before tax	0	0
Tax effect on prior period items	0	0
Total prior period items after tax	0	0
Revenue communication services	0	0
Revenue roadway operations	0	0
Revenue waterway operations	0	0
Revenue airway operations	0	0
Revenue logistics transport services	0	0
Revenue courier services	0	0
Revenue infrastructure services	0	0
Revenue software development	0	0
Revenue hardware maintenance	0	0
Revenue information technology consultancy	0	0
Revenue information technology services	0	0
Revenue hotels	0	0
Revenue hospitals healthcare clinics	0	0
Revenue entertainment	0	0
Revenue repairs maintenance	0	0
Revenue educational activities	0	0
Revenue membership subscriptions fees	0	0
Revenue admission fees	0	0
Revenue erectioning commissioning	0	0
Revenue agencies	0	0
Revenue advertising publicity	0	0
Revenue value added services	0	0
Revenue real estate property development	0	0
Revenue other services	30,060	31,306.66
Revenue lease rentals	0	0
Revenue hire charges	0	0
Revenue job work	0	0
Revenue domestic contracts	0	0
Revenue foreign contracts	0	0
Total revenue contracts	0	0
Revenue royalties	0	0
Revenue technical know-how	0	0
Revenue franchise	0	0
Revenue licenses	0	0
Revenue intangible assets	0	0
Total gross income from services rendered	30,060	31,306.66
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
FOB value of traded goods exported	0	0
Total earnings on export of goods calculated on FOB basis	0	0
Earnings on professional and consultation fees	0	0
Total earnings on royalty, know-how, professional and consultation fees	0	0
Earnings on interest	0	0
Total earnings on interest and dividend	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Amount of revenue received in foreign currency from services	0	0
Domestic sale manufactured goods	0	0
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	0	0

Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	30,060	31,306.66
Export revenue services	0	0
Total revenue from sale of services	30,060	31,306.66
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

### [300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of revenue explanatory [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]

## Textual information (4)

### Disclosure of revenue explanatory [Text Block]

Revenue from operations comprises commission from airlines, hotels, railways and affiliates (other travel management companies/portals with whom the Group has contractual arrangement), Service charges and cancellation charges levied on customer for online booking, Incentives earned from airlines, Sale of tour packages and Fees from Global Distribution Systems service provider.

Commission income, service charges and cancellation charges are recognised net of discounts and taxes collected upon rendering of the related services i.e. booking / cancellation of tickets and hotel rooms, whereas incentive from airlines is recognised when the service conditions attached to such incentives are fulfilled by the Group. Fees from Global Distribution Systems service provider is recognized when the related services are rendered in accordance with the long term contract arrangement

Upload commission received from airlines is accrued over the period of utilization of uploaded funds.

Income from packages business, including income from air tickets sold as part of packages and from commission earned on sale of hotel room, is accounted for on a "gross" basis on the date of departure of the packages, as the Group is the primary obligor in the arrangement and incurs the risk and responsibility, including the responsibility for delivery of services.

Revenue generated from third party advertisements on the Group's websites is recognized as and when the services are being performed.

Revenue from intercompany transactions is recognized based on the transfer pricing regulations as per the shared services agreement entered into between the parties.

Interest is recognized using the time-proportion method, based on rates implicit in the transaction.

Dividend income is recognized when the Group's right to receive dividend is established.

## Textual information (5)

### Disclosure of revenue explanatory [Text Block]

Revenue from operations comprises commission from airlines, hotels, railways and affiliates (other travel management companies/portals with whom the Group has contractual arrangement), Service charges and cancellation charges levied on customer for online booking, Incentives earned from airlines, Sale of tour packages and Fees from Global Distribution Systems service provider.

Commission income, service charges and cancellation charges are recognised net of discounts and taxes collected upon rendering of the related services i.e. booking / cancellation of tickets and hotel rooms, whereas incentive from airlines is recognised when the service conditions attached to such incentives are fulfilled by the Group. Fees from Global Distribution Systems service provider is recognized when the related services are rendered in accordance with the long term contract arrangement.

Upload commission received from airlines is accrued over the period of utilization of uploaded funds.

Income from packages business, including income from air tickets sold as part of packages and from commission earned on sale of hotel room, is accounted for on a "gross" basis on the date of departure of the packages, as the Group is the primary obligor in the arrangement and incurs the risk and responsibility, including the responsibility for delivery of services.

Revenue generated from third party advertisements on the Group's websites is recognized as and when the services are being performed.

Interest is recognized using the time-proportion method, based on rates implicit in the transaction.

Dividend income is recognized when the Group's right to receive dividend is established.

### [202200] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0