

FLIPKART INDIA PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

[700300] Disclosure of general information about company

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Name of company	FLIPKART INDIA PRIVATE LIMITED	
Corporate identity number	U51909KA2011PTC060489	
Permanent account number of entity	AABCF8078M	
Address of registered office of company	(A) Vaishnavi Summit, Ground Floor, 7th Main, 80 Feet Road, 3rd Block, Koramangala Industrial Layout, Bangalore KA 560034 IN	
Type of industry	Commercial and Industrial	
Registration date	19/09/2011	
Category/sub-category of company	Company limited by Shares / Non-govt company	
Whether company is listed company	No	
Name of parent entity	Flipkart Private Limited	
Name of ultimate parent of group	Walmart Inc	
Date of board meeting when final accounts were approved	30/05/2019	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	(B) Vaishnavi Summit, Ground Floor, 7th Main, 80 Feet Road, 3rd Block, Koramangala Industrial Layout, Bangalore KA 560034 IN	
Name of city of place of maintenance of computer servers (storing accounting data)	Bangalore	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Karnataka	
Pin code of place of maintenance of computer servers (storing accounting data)	560034	
Name of district of place of maintenance of computer servers (storing accounting data)	Bangalore	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	080-67302000	

Footnotes

(A) w.e.f April 1, 2019, the registered office is shifted to Buildings Alyssa, Begonia & Clover, Embassy Tech Village, Outer Ring Road, Devarabeesanahalli Village Bengaluru Bangalore KA 560103 IN

(B) w.e.f April 1, 2019, Buildings Alyssa, Begonia & Clover, Embassy Tech Village, Outer Ring Road, Devarabeesanahalli Village Bengaluru Bangalore KA 560103 IN

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	Column 1
	01/04/2018 to 31/03/2019
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9961
Description of product or service category	Wholesale trade services
Turnover of product or service category	305,712
Highest turnover contributing product or service (ITC 8 digit) code	99612490
Description of product or service	Household appliances, articles and equipment n.e.c.
Turnover of highest contributing product or service	305,712

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

..(1)

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

Directors signing board report [Axis]	Column 1	Column 2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	NEERAJ	PRABHU
Middle name of director		BALA
Last name of director	JAIN	SRINIVASAN
Designation of director	Director	Director
Director identification number of director	01861694	07850158
Date of signing board report	30/05/2019	30/05/2019

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

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	Column 1
	01/04/2018 to 31/03/2019
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	As per note no 21 to the Financial Statement
Nature of related party relationship	(A) Fellow Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	As per note no 21 to the Financial Statement

Footnotes

(A) Details as per note no 21 to the Financial Statements

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2018 to 31/03/2019
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Sale of traded goods
Description of main product/service	Sale of traded goods
NIC code of product/service	(A) 464
Percentage to total turnover of company	100.00%

Footnotes

(A) 46411, 46412, 46413, 46419, 46491, 46492, 46493, 46494, 46495, 46496, 46497, 46498, 46499, 46521, 46522, 46523, 46524, 46529, 46909

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

	01/04/2018 to 31/03/2019
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As mentioned in the Directors Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As mentioned in the Directors Report
Disclosures relating to amount recommended to be paid as dividend	As mentioned in the Directors Report
Details regarding energy conservation	As mentioned in the Directors Report
Details regarding technology absorption	As mentioned in the Directors Report
Details regarding foreign exchange earnings and outgo	As mentioned in the Directors Report
Disclosures in director's responsibility statement	As mentioned in the Directors Report
Details of material changes and commitment occurred during period affecting financial position of company	As mentioned in the Directors Report
Particulars of loans guarantee investment under section 186 [TextBlock]	As mentioned in the Directors Report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As mentioned in the Directors Report
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	30/05/2019
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per Annexure C to the Directors Report
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	FLIPKART INDIA PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As mentioned in the Directors Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As mentioned in the Directors Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As mentioned in the Directors Report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As mentioned in the Directors Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As mentioned in the Directors Report
Disclosure of change in nature of business [TextBlock]	As mentioned in the Directors Report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As mentioned in the Directors Report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As mentioned in the Directors Report
Details relating to deposits covered under chapter v of companies act [TextBlock]	As mentioned in the Directors Report
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As mentioned in the Directors Report
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As mentioned in the Directors Report
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As mentioned in the Directors Report
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As mentioned in the Directors Report
Details of remuneration of director or managerial personnel [Abstract]	

Number of meetings of board	[pure] 10
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

To the Members of Flipkart India Private Limited

Your Directors are pleased to present the Eighth Annual Report of Flipkart India Private Limited ("the Company") together with the Audited Financial Statements and Independent Auditors' Report of the Company for the financial year ended 31st March 2019.

1. Financial Results / Highlights

(Amount in Rs. /Millions)

Particulars	As on 31st March 2019	As on 31st March 2018
Net Total Income	309,310	216,577
Less: Operating and administration expenses	346,783	236,369
Loss before depreciation and taxes	37,473	19,792
Less: Depreciation and amortization	243	622
Less: Finance cost	637	234
Loss before share of loss of associate and tax	(38,353)	(20,648)
Add: Share of loss of an associate	-	-
Loss before taxes	(38,353)	(20,648)
Less: Taxes (including deferred tax)	-	-
Loss after taxes (PAT)	(38,353)	(20,648)
Other comprehensive income/(loss)	(15)	10

Loss carried to Balance Sheet	(38,368)	(20,638)

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

During the financial year ended on 31st March 2019, the net total income of Company was Rs. 309,310/- million as against the net total income of Rs. 216,577/- million in the previous financial year witnessing an increase of 42.82% in the net total income.

Your Company incurred net loss of Rs. 38,368/- million during the financial year under review as against the net loss of Rs. 20,638/- million in the previous financial year. There has been an increase in the net loss by 85.91%.

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

On 18th August 2018, Walmart Inc., the US based retail giant, acquired controlling stake in Flipkart, your Company’s holding company. This is a significant positive development for your Company and companies in the Flipkart Group.

Registered office of the Company was shifted within the local limits to Buildings Alyssa, Begonia & Clover Embassy Tech Village, Outer Ring Road Devarabeesanahalli Village Bengaluru 560103, with effect from 1st April 2019.

3. Dividend

In view of continuous losses, your Directors do not recommend any dividend for the financial year ended 31st March 2019.

4. Share Capital

As at 31st March 2018 and 31st March 2019, the authorized share capital of the Company was Rs.1,00,00,000/- consisting of 1,00,00,000 equity shares of Re.1/- each.

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

On 4th December 2018, 745,118 equity shares of Re.1/- each were issued and allotted to Flipkart Private Limited, Company's Holding Company, on rights issue basis at a premium of Rs. 29,399/- per equity share.

On 7th January 2019, 486,861 equity shares of Re.1/- each were issued and allotted to Flipkart Private Limited on rights issue basis at a premium of Rs. 29,399/- per equity share.

As at 31st March 2019, the paid-up share capital of the Company was Rs. 85,08,947/- consisting of 85,08,947 equity shares of Re.1/- each.

5. Amount transferred to Reserves

For the financial year ending on 31st March 2019, no amount has been transferred to the reserves.

6. Business Operations of the Company

Your Company is engaged in business of wholesale distribution of mobile, television, laptop, tablet, mobile accessory, footwear, clothing, etc., on B2B basis over the internet or otherwise.

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

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

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

8. Public/Fixed Deposits

Your Company did not accept any public/fixed deposits and, as such, no amount of principal or interest was outstanding as on the financial year ended 31st March 2019.

9. Material changes and commitments

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

10. Composition of Nomination and Remuneration Committee and their policies

The provisions of Section 178(1) of the Companies Act, 2013 (“the Act”) are not applicable to the Company. Hence, disclosure of the Company’s policy on director’s appointment and remuneration including criteria for determining qualifications, positive attributes, and independence of a director is not applicable.

11. Particulars of loans, guarantees or investments

Loans, guarantee and investments covered under Section 186 of the Companies Act, 2013 forms part of Note 6 and 21 of the financial statements.

12. Particulars of contracts or arrangements made with related parties

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

However, the disclosure of transactions with related party for the year as per the Indian Accounting Standards (IND AS) - 24, “Related Party Disclosures” is given as Note 21 to the Balance Sheet as on 31st March 2019.

13. Information on Directors

As on the date of this report, Mr. Neeraj Jain, Mr. Sankalp Gupta and Mr. Prabhu Bala Srinivasan are the Directors on the Company’s Board.

The following changes were made in the Board of the Company for the period from 1st April 2018 till the date of this report:

- a) Mr. Prabhu Bala Srinivasan was appointed as Additional Director of the Company with effect from 3rd July 2018.
- b) At the Annual General Meeting held on 28th September 2018, members of the Company confirmed appointment of Mr. Neeraj Jain, Mr. Prabhu Bala Srinivasan, Mr. Sakait Chaudhary and Mr. Sankalp Gupta as Directors of the Company.
- c) Mr. Sakait Chaudhary resigned as Director of the Company with effect from the closure of business hours of 13th March 2019.

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

14. Declaration of Independent Directors

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

15. Number of Board Meetings

During the financial year 2018-19, the Board met 10 (Ten) times on the following dates: 10th April 2018, 3rd May 2018, 28th May 2018, 12th July 2018, 30th July 2018, 20th September 2018, 2nd November 2018, 4th December 2018, 11th December 2018, and on 7th January 2019.

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

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

Name of the Director	DIN	Designation	No. of Board Meetings entitled to attend during the financial year*	No. of Board meetings attended during the financial year
Mr. Neeraj Jain	01861694	Director	10	10
Mr. Sakait Chaudhary	07472033	Director	10	07
Mr. Sankalp Gupta	07986653	Director	10	07
Mr. Prabhu Bala Srinivasan	07850158	Director	07	05

* indicates the number of Board meetings held during in financial year 2018-19 during the tenure of respective directors.

16. Directors' Responsibility Statement

In compliance with Section 134(5) of the Companies Act 2013, the Directors of your company confirm that:

- in the preparation of the annual accounts, the applicable accounting standards have been followed and that no material departures have been made from the same;
- such accounting policies have been selected and applied consistently and the judgments and estimates made are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for the year ended on that date;
- proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- the annual accounts have been prepared on a going concern basis; and
- proper systems to ensure compliance with the provisions of all applicable laws have been devised and such systems are adequate

and operating effectively.

17. Secretarial Standards

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

18. Risk Management Policy

Your company is currently working on Risk Management initiatives commensurate with the Company's business operations and size for identification of risks related to Information Security, Business Continuity and Disaster Recovery, financial risks, legal risks, and risks of accounting fraud etc.

Implementation of risk treatment plans and controls is in process. Your Company will continue to review and implement appropriate measures to achieve prudent balance between risk and reward in both ongoing and new business activities.

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

19. Internal Financial Control

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

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

20. Statutory Auditors

At the Annual General Meeting held on 30th September 2014, the members had approved the appointment S.R. Batliboi & Associates LLP, Chartered Accountants (ICAI Firm Registration No.101049W/E300004), as statutory auditors of the Company for a period of five years to hold the office till the conclusion of the eighth annual general meeting. Your Board is considering appointment / re-appointment of Auditors at the ensuing Annual General Meeting.

21. Auditor's Report

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

22. Disclosures on the fraud as reported by auditors

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

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

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

24. Corporate Social Responsibility ("CSR")

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

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

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

25. Particulars of Employees

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

26. Extract of Annual Return

As required under the provisions of section 92(3) of the Companies Act, 2013, the extract of Annual Return in the prescribed format is given as Annexure C to this Report.

27. Vigil Mechanism

Your Company has adopted a vigil mechanism (whistle blower policy) applicable to Directors / employees of the Company, partners / customers / vendors / agencies / staff dealing with the Company as per Section 177(9) of the Companies Act, 2013 and Rule 7 of the Companies (Meetings of Board and its powers) Rules, 2014. The same is also provided in Annexure D to the Board's Report.

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

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

29. Prevention of Sexual Harassment (POSH) Policy

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

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

a)	Number of complaints of sexual harassment received during the year	3
b)	Number of complaints Investigated during the year	3
c)	Number of complaints disposed- off during the year	1
d)	Total no. of cases pending for more than 90 days	2
e)	No. of workshops or awareness programmes carried out	4 awareness sessions. Also, POSH e-learning was rolled out for all employees
f)	Nature of action taken by the employer or district officer	Conciliated with undertaking and apology by the Respondent

30. Acknowledgements

Your Directors thank the Company's customers, vendors, dealers, agents, consultants and the sponsors for their continued support during the year and look forward to continued support from all its partners, customers, vendors, consultants and partners in the years to come.

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

For and on behalf of the Board of Directors of

Flipkart India Private Limited

<p>Sd/- Neeraj Jain Director DIN: 01861694 Address: Flat No V 402, Jasmin Block, Tower 5, Adarsh Palm Retreat, Devarabeesanahalli Bengaluru 560103 Date: 30th May 2019 Place: Bengaluru</p>	<p>Sd/- Prabhu Bala Srinivasan Director DIN: 07850158 Address: #H-103, Brigade Metropolis Apartment, Near Phonenix Mall, Garudacharpalya, Mahadevapura Bengaluru 560048 Date: 30th May 2019 Place: Bengaluru</p>
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Annexure A

CORPORATE SOCIAL RESPONSIBILITY POLICY

I. OBJECTIVES

The objectives that we have set out in the corporate social responsibility policy are to support strategic objectives of Flipkart India Private Limited (“Company”), in particular, the impact on society and minimize the negative influence on the environment.

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

The Board may, upon recommendation of the CSR Committee, amend or modify this CSR Policy as and when necessary.

II. DEFINITIONS

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

- CSR Committee means Corporate Social Responsibility Committee constituted by the Board pursuant to section 135 of the Companies Act, 2013.
- CSR Activities shall mean the specific activities listed in the Annexure that various Organizations shall engage in, which shall be funded by the Company in accordance with the Act and CSR Rules.
- CSR Commitment shall mean at least 2% of the average net profits of the Company made during the three immediately preceding financial years for conducting its CSR activities in accordance with the Act and CSR Rules.
- CSR Policy means CSR Policy of the Company Flipkart India Private Limited.
- CSR Proposals shall have the meaning as prescribed to the terms of this CSR Policy which shall be in accordance with the Act and CSR Rules.
- CSR Rules means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended and modified from time to time.
- Employees mean employees of the Company or Group.
- Funding shall mean the disbursements that are to be made to an organization pursuant to this CSR Policy, with the prior approval of the CSR Committee and the Board in accordance with the Act and Rules.
- Organizations mean such organizations including NGOs as are permitted to receive funding in accordance with the Act and CSR Rules.

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

III. PURPOSE

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

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

(a) Constitution and composition of the CSR Committee:

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

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

(b) Invitees to the CSR Committee:

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

(c) Scope of the CSR Committee:

The CSR Committee has been set up to:-

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

(d) Modalities of execution of the CSR Projects:

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

(e) Decisions by the CSR Committee:

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

(f) Meeting of the CSR Committees

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

V. CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (Areas of interest)

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

(a) Areas of Interest:

1. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation and making available safe drinking water;
2. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
3. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
4. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and

maintaining quality of soil, air and water;

5. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries;
6. promotion and development of traditional arts and handicrafts;
7. Measures for the benefit of armed forces veterans, war widows and their dependents;
8. Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports;
9. Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
10. contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
11. rural development projects

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

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

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

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

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

Identification of CSR Proposals:

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

CSR proposals received from an organization shall include the following:

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

Company;

(vii) A completed Funding Request Form of the Company.

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

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

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

(iii) Impact on targeted beneficiaries.

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

(g) Assessing the CSR Policy:

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

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

Approval Process:

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

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

Post Approval Process

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

VI. OUR APPROACH TO IMPLEMENTATION

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

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

VII. MONITORING MECHANISM

1. Organizations receiving Funding will be required to provide evaluation information on a periodic basis with details on the status of the CSR Activities, including details concerning the project deliveries, costs incurred, and in a manner prescribed by The Company.
2. A summary of these reports shall be tabled before the meetings of the CSR Committee.
3. Detailed reports will be available for further perusal of the members of the CSR Committee as required.
4. The Company reserves the right to suspend payments to an organization that delays and or fails to provide, to the Company's satisfaction, details concerning the use of the funding.
5. Furthermore, surplus arising out of CSR projects or programs or activities shall not form part of the business profit of the Company.

VIII. REPORTING MECHANISM

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

Annexure B

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

1	Brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs	As detailed in the CSR Policy annexed to the Board Report.
2	Composition of the CSR Committee	<p>Following are the members of the CSR Committee as on March 31, 2019:</p> <p>i) Mr. Neeraj Jain</p> <p>ii) Mr. Sankalp Gupta</p>

3	Average Net Profit of the Company for the last three financial years	Not applicable as the Company incurred losses during the last three financial years
4	Prescribed CSR Expenditure (two per cent of the amount as in item 3 above)	Not applicable as the Company incurred losses during the last three financial years
5	<p>Details of CSR spent during the financial year:</p> <p>(a) Total amount to be spent for the financial year;</p> <p>(b) Amount unspent, if any;</p> <p>(c) Manner in which the amount spent during the financial year is detailed below</p>	Not Applicable

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

For and on behalf of the Board of Directors of

Flipkart India Private Limited

<p>Sd/-</p> <p>Neeraj Jain</p> <p>Director</p> <p>DIN: 01861694</p> <p>Address: Flat No V 402, Jasmin Block, Tower 5, Adarsh</p>	<p>Sd/-</p> <p>Prabhu Bala Srinivasan</p> <p>Director</p> <p>DIN: 07850158</p> <p>Address: #H-103, Brigade Metropolis Apartment, Near Phonenix</p>
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Palm Retreat, Devarabeesanahalli Bengaluru 560103	Mall, Garudacharpalya, Mahadevapura Bengaluru 560048
Date: 30th May 2019	Date: 30th May 2019
Place: Bengaluru	Place: Bengaluru

Annexure C

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2019

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

I. REGISTRATION & OTHER DETAILS:

1.	CIN	U51909KA2011PTC060489
2.	Registration Date	19th September 2011
3.	Name of the Company	Flipkart India Private Limited
4.	Category/Sub-category of the Company	Private Company Limited by Shares / Indian Non-Government Company
5.	Address of the Registered office & contact details	Buildings Alyssa, Begonia & Clover Embassy Tech Village, Outer Ring Road Devarabeesanahalli Village, Bangalore KA 560103 Tel No Telephone: +9180 37786001 e-mail: neeraj.jain@flipkart.com
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Karvy Fintech Private Limited Tower B, PLOT NO. 31 32, KARVY SELENIUM, FINANCIAL DISTRICT NANAKRAMGUDA, GACHIBOWLI, Hyderabad, Telangana, 500032

	(only for electronic connectivity)	Email id: bandr@karvy.com Contact no: 040 - 33215570
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II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10% or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Sale of traded goods	46411, 46412, 46413, 46419, 46491, 46492, 46493, 46494, 46495, 46496, 46497, 46498, 46499, 46521, 46522, 46523, 46524, 46529, 46909	100%

III. PARTICULARS OF HOLDING / SUBSIDIARY AND ASSOCIATE COMPANIES

S. No.	Name and Address of the Company	CIN / GLN	Holding / Subsidiary / Associate	% of shares held	Applicable Section
1	Flipkart Private Limited, Singapore (formerly Flipkart Limited) Address: 80 Robinson Road, #02-00, Singapore 068898	201129903N*	Holding Company	99.99999%	Section 2(46) of the Companies Act, 2013

* - Singapore registration number

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

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 1st April 2018]				No. of Shares held at the end of the year [As on 31st March 2019]				% Change during the year

	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	-	-	-	-	-	-	-	-	-
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub-total (A)(1)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(2) Foreign									
a) NRIs - Individuals	-	-	-	-	-	-	-	-	-
b) Other – Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp	5,405,639	1,871,329	7,276,968	100	5,405,639	3,103,308	85,08,947	100	16.93
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
Sub total (A)(2)	5,405,639	1,871,329	7,276,968	100	5,405,639	3,103,308	85,08,947	100	16.93

Total shareholding of Promoter (A) = (A)(1)+(A)(2)	5,405,639	1,871,329	7,276,968	100	5,405,639	3,103,308	85,08,947	100	16.93
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non-Institutions									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-

ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1)+(B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	5,405,639	1,871,329	7,276,968	100	5,405,639	3,103,308	85,08,947	100	16.93

(ii) Shareholding of Promoter:

S.No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
.	.	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	.
	Flipkart							

1	Private Limited, Singapore (formerly Flipkart limited)	7,276,967	99.99999	NIL	8,508,946	99.99999	NIL	16.93
2	Flipkart Marketplace Private Limited, Singapore	1	0.00001	NIL	1	0.00001	NIL	0.00

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

Sr. No.	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
	Flipkart Private Limited, Singapore (Formerly Flipkart limited)				
1	At the beginning of the year	7,276,967	99.99999	7,276,967	99.99999
	Allotment of equity shares on rights basis on 4th December 2018	745,118	-	8,022,085	100
	Allotment of equity shares on rights basis on 7th January 2019	486,861	-	8,508,946	100
	At the End of the year	8,508,946	99.99999	8,508,946	99.99999

Flipkart Marketplace Private Limited, Singapore					
2	At the beginning of the year	1	0.00001	1	0.00001
.	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity, etc.):	----	----	----	----
.	At the End of the year	1	0.00001	1	0.00001

(iv) Shareholding Pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs): Not Applicable

(v) Shareholding of Directors and Key Managerial Personnel: No Director / Key Managerial Personnel is holding any shares in the Company.

V. INDEBTEDNESS –

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

(Amount in Rs. / Mn)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	2,285	-	2,285
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	7	-	7
Total (i+ii+iii)	-	2,292	-	2,292
Change in Indebtedness during the financial year				

Addition	-	54,331	-	54,331
Reduction	-	(54,614)	-	(54,614)
Net Change	-	(283)	-	(283)
Indebtedness at the end of the financial year				
i) Principal Amount	-	1,578	-	1,578
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	431	-	431
Total (i+ii+iii)	-	2,009	-	2,009

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

B. Remuneration to other directors: Nil

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

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:

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

For and on behalf of the Board of Directors of

Flipkart India Private Limited

Sd/- Neeraj Jain Director DIN: 01861694	Sd/- Prabhu Bala Srinivasan Director DIN: 07850158
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Address: Flat No V 402, Jasmin Block, Tower 5, Adarsh Palm Retreat, Devarabeesanahalli Bengaluru 560103	Address: #H-103, Brigade Metropolis Apartment, Near Phonenix Mall, Garudacharpalya, Mahadevapura Bengaluru 560048
Date: 30th May 2019	Date: 30th May 2019
Place: Bengaluru	Place: Bengaluru

Annexure – D

WHISTLE BLOWER POLICY

1. SCOPE:

Flipkart Group of Companies (“Flipkart”) is committed to providing a secure and fearless working environment while maintaining confidentiality and safeguarding whistle-blowers against retaliation.

Flipkart Code of Conduct requires all employees to observe high standards of business and personal ethics in conduct of their duties and responsibilities. As employees and representatives of the company, they must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This policy referred to as “Whistleblower policy” is an extension of Flipkart Code of Conduct, and in specific - the section “Administering the Code”. The process referred to as “Whistleblowing mechanism” governs reporting and investigation of allegations of suspected improper activities.

2. PURPOSE:

The purpose of the Whistleblower Policy is to:

- a) Enable a person (employee or an external stakeholder) who observes an unethical practice (whether or not a violation of law), to approach Flipkart’s Ethics Committee to make a “protected disclosure” about identified concerns about unethical behaviour, actual or suspected fraud or any violation of Flipkart’s Code of Conduct or questionable accounting or auditing matters without any fear of retaliation;
- b) Provide an opportunity for the whistleblower to be heard without necessarily informing their supervisors and anonymously, if they choose to do so;
- c) Build and strengthen a culture of transparency and trust in the organization.

3. DEFINITIONS:

- a) Who is a Whistle-blower?

Any individual who has and reports insider knowledge of illegal activities occurring in an organization. Whistleblowers can be Directors, employees, customers, suppliers, affiliates, contractors, clients or any individual who becomes aware of illegal activities taking place in a business either through witnessing the behaviour or being told about it.

- b) Whistleblowing: The act of disclosure by the Whistleblower.
- c) Protected disclosure: “Protected Disclosure” means any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity.
- d) Code: Refers to the Code of Conduct of Flipkart
- e) Reportable matters: Reportable matters means any information pertaining to questionable accounting or auditing practices, and / or any other company matters involving abuse of authority, breach of Code of Conduct, incidents of fraud, bribery, corruption, employee misconduct, illegality, health & safety, environmental issues, wastage / misappropriation of company funds / assets or any other unethical conduct.

4. GUIDELINES FOR DISCLOSURES:

Any person may report allegations of suspected unethical activities in person, via e-mail or through a phone call. Knowledge or suspicion of unethical activities may originate from employees, vendors, sellers, customers, internal or external auditors, law enforcement/regulatory agencies or other third parties.

Reports of allegations of suspected unethical activities are encouraged to be made in writing so as to assure a clear understanding of the issues. Such reports should be factual rather than speculative and must contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of preliminary investigative procedures.

Whenever there is a concern about any unethical activity, malpractice, impropriety, abuse or wrongdoing the same can be disclosed through one of the following ways:

- a. Phone: An individual may call 1800-22-FLIP(1800-22-3547) (Ethics Hotline) to register his / her complaint.
- b. E-mail: Any individual through email to ethics@flipkart.com, complete with related evidence can send his/her observation of facts.
- c. Ethics Committee: Any person may reach out to a member of the Ethics Committee or send any e-mail to ethics@flipkart.com to register a complaint. Alternatively visit www.ethicscentre.co.in and report your concern using the code FLIP.

The Ethics Hotline and the e-mail address are managed by an impartial and independent third party.

The information on suspected wrongful conduct should be such information which the Whistleblower in good faith, believes, evidences any of the following:

- Violation of any law or regulations, including but not limited to corruption, bribery, theft, fraud, coercion and wilful omission.
- Pass back of Commission/ benefit or conflict of interest.
- Procurement frauds
- Mismanagement, Gross wastage or misappropriation of company funds/assets.

- Manipulation of Company data/records.
- Stealing cash/company assets; leaking confidential or proprietary information.
- Unofficial use of Company's assets.
- Activities violating Company policies including Code of Ethics and Flipkart values.
- A substantial and specific danger to public health and safety
- An abuse of authority
- An act of discrimination or sexual harassment
- Fraudulent financial reporting

While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment, any abuse of this protection will warrant disciplinary action for any proven mala fide, frivolous or malicious disclosure. For the same reason, after a thorough investigation, the following shall be excluded from the purview of the "Whistleblower policy" viz.:

- i. Frivolous/Bogus complaints
- ii. Business and financial decisions taken by the Company that do not involve wrongdoing or illegality
- iii. Career related or other personal grievances

5. REDRESSAL PROCESS:

All e-mails received at the e-mail ID will be acknowledged within 2 working dates of receipt.

Upon receipt of a complaint, a preliminary assessment would be made to ensure the complaint is within the purview of this policy. If the complaint is to be addressed through any other process, appropriate information shall be passed on to the complainant wherever possible (i.e. where contact details of Whistleblower are available).

Once, the complaint is confirmed to be within the purview of this policy, it would be taken up by the Ethics Committee. Support from third party may be obtained as per needs of the case. Flipkart may also take reasonable and necessary measures to prevent any further violations which may have resulted in a complaint being made. In some situations, Flipkart may be under a legal obligation to refer matters to appropriate external regulatory authorities.

The investigation is conducted by following the laws of the land and principles of natural justice.

6. NO RETALIATION:

Flipkart is committed to providing all employees and external stakeholders a secure and fearless working environment while maintaining confidentiality and safeguarding whistleblowers against retaliation.

The person making the complaint as well as the people to whom the complaint has been disclosed or who will be investigating or deciding on the investigation, will not be made public.

It is our policy that no retaliation will occur, in any form, for reporting concerns in good faith. Corrective and/or disciplinary action will be taken against anyone who retaliates directly or indirectly against anyone who reports a known or suspected violation of company policies.

While it will be ensured that genuine Whistleblowers are accorded complete protection from any kind of unfair treatment, any abuse of this protection will warrant disciplinary action for any proven mala fide, frivolous or malicious disclosure. However, no action will be taken against the whistleblower if the complaint was made in good faith however it was not confirmed by subsequent investigation.

If at any time, the Whistleblower perceives or apprehends that he is being unfairly victimized or harassed due to his act of whistle blowing, he shall have the right to approach the Committee or any member of the Executive Council, who will review the Whistleblower's complaint and take appropriate action, as applicable, to ensure that the Whistleblower is not so subjected to any unfair practices on account of his alleged victimization.

7. INVESTIGATION COMMITTEE:

Complaints received will be reviewed by the Ethics Committee to determine the best course of action to be undertaken.

8. TIMELINES:

The Investigation will be conducted under the authorization of the Ethics Committee by appointing a team of investigators (internal or external), at its discretion. The investigating team should complete the investigation and submit a report within 45 (forty five) days or such extended time as may be granted by the Ethics Committee. Decision on the report will be taken by the Ethics Committee within 15 (Fifteen) days from the date of the report.

9. RETENTION OF DOCUMENTS:

All such matters reported under this Policy along with results of investigation relating thereto shall be retained by the Company for a period of 7 (seven) years or as required under regulatory requirements, if any.

Annexure E

Annexure to the Board's Report

Conservation of energy, technology absorption, foreign exchange earnings and outgo

[Particulars pursuant to Rule 8(3) of Companies (Accounts) Rules, 2014]

(A) Conservation of Energy

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

(B) Technology absorption

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

<p>(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year):</p> <p>(a) the details of technology imported:</p> <p>(b) the year of import:</p> <p>(c) whether the technology been fully absorbed:</p> <p>(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof:</p>	<p>Not Applicable</p>
<p>(iv) expenditure incurred on Research and Development.</p>	<p>Not Applicable</p>

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

(Amount in Rs. / Million)

Particulars	Year ended 31st March 2019	Year ended 31st March 2018
Earnings	-	-
Expenditure	3,372	8,949

For and on behalf of the Board of Directors of

Flipkart India Private Limited

<p>Sd/- Neeraj Jain Director DIN: 01861694 Address: Flat No V 402, Jasmin Block, Tower 5, Adarsh Palm Retreat, Devarabeesanahalli Bengaluru 560103 Date: 30th May 2019</p>	<p>Sd/- Prabhu Bala Srinivasan Director DIN: 07850158 Address: #H-103, Brigade Metropolis Apartment, Near Phonenix Mall, Garudacharpalya, Mahadevapura Bengaluru 560048 Date: 30th May 2019</p>
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Place: Bengaluru

Place: Bengaluru

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

..(1)

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

Directors signing financial statements [Axis]	Column 1	Column 2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	NEERAJ	PRABHU
Middle name of director		BALA
Last name of director	JAIN	SRINIVASAN
Designation of director	Director	Director
Director identification number of director	01861694	07850158
Date of signing of financial statements by director	30/05/2019	30/05/2019

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As per point no (i) of the Annexure I to the Auditors Report.	
Disclosure relating to quantitative details of fixed assets	As per point no (i)(a) of the Annexure I to the Auditors Report.	
Disclosure relating to physical verification and material discrepancies of fixed assets	As per point no (i)(b) of the Annexure I to the Auditors Report.	
Disclosure relating to title deeds of immovable properties		As per point no (i)(c) of the Annexure I to the Auditors Report.
Disclosure in auditors report relating to inventories	As per point no (ii) of the Annexure I to the Auditors Report.	
Disclosure in auditors report relating to loans	As per point no (iii) of the Annexure I to the Auditors Report.	
Disclosure about loans granted to parties covered under section 189 of companies act	As per point no (iii)(a) of the Annexure I to the Auditors Report.	
Disclosure relating to terms and conditions of loans granted	As per point no (iii)(a) of the Annexure I to the Auditors Report.	
Disclosure regarding receipt of loans granted	As per point no (iii)(b) of the Annexure I to the Auditors Report.	
Disclosure regarding terms of recovery of loans granted	As per point no (iii)(c) of the Annexure I to the Auditors Report.	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As per point no (iv) of the Annexure I to the Auditors Report.	
Disclosure in auditors report relating to deposits accepted		As per point no (v) of the Annexure I to the Auditors Report.
Disclosure in auditors report relating to maintenance of cost records	As per point no (vi) of the Annexure I to the Auditors Report.	
Disclosure in auditors report relating to statutory dues [TextBlock]	As per point no (vii) of the Annexure I to the Auditors Report.	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	As per point no (vii)(a) & (b) of the Annexure I to the Auditors Report.	
Disclosure relating to disputed statutory dues [TextBlock]	As per point no (vii)(c) of the Annexure I to the Auditors Report.	
Disclosure in auditors report relating to default in repayment of financial dues	As per point no (viii) of the Annexure I to the Auditors Report.	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		As per point no (ix) of the Annexure I to the Auditors Report.

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per point no (x) of the Annexure I to the Auditors Report.	
Disclosure in auditors report relating to managerial remuneration		As per point no (xi) of the Annexure I to the Auditors Report.
Disclosure in auditors report relating to Nidhi Company		As per point no (xii) of the Annexure I to the Auditors Report.
Disclosure in auditors report relating to transactions with related parties	As per point no (xiii) of the Annexure I to the Auditors Report.	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		As per point no (xiv) of the Annexure I to the Auditors Report.
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	As per point no (xv) of the Annexure I to the Auditors Report.	
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		As per point no (xvi) of the Annexure I to the Auditors Report.

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	Column 1
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S.R. BATLIBOI & ASSOCIATES LLP
Name of auditor signing report	MEHRA SUMIT
Firms registration number of audit firm	101049W/E30004
Membership number of auditor	096547
Address of auditors	12th Floor, UB City, Canberra Block, No. 24, Vittal Mallya Road, Bengaluru - 560 001, India
Permanent account number of auditor or auditor's firm	ACHFS9118A
SRN of form ADT-1	S32281297
Date of signing audit report by auditors	30/05/2019
Date of signing of balance sheet by auditors	30/05/2019

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

	01/04/2018 to 31/03/2019
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Flipkart India Private Limited

Report on the Audit of the Ind-AS Financial Statements

Opinion

We have audited the accompanying Ind-AS Financial Statements of Flipkart India Private Limited ("the Company"), which comprise the Balance Sheet as at March 31 2019, the Statement of Profit and Loss, including the Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the Ind-AS Financial Statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

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

Information Other than the Ind-AS Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Directors' report, but does not include the Ind-AS Financial Statements and our Auditor's Report thereon.

Our opinion on the Ind-AS Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

Responsibility of Management for the Ind-AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Ind-AS Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016, Companies (Indian Accounting Standards) (Amendment) Rules, 2017 and Companies (Indian Accounting Standards) (Amendment) Rules, 2018. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind-AS Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind-AS Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

- Identify and assess the risks of material misstatement of the Ind-AS Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence

obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Ind-AS Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Ind-AS Financial Statements, including the disclosures, and whether the Ind-AS Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of Sub-section (11) of Section 143 of the Act, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet, the Statement of Profit and Loss including the Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid Ind-AS Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
 - (e) On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these Ind-AS Financial Statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;
 - (g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the year ended March 31, 2019; and
 - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Sd/-

per Sumit Mehra

Partner

Membership Number: 096547

Place of Signature: Bengaluru

Date: May 30, 2019

Annexure 1

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

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

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

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.
- (b) A portion of property, plant and equipment were physically verified by the management during the year in accordance with the Company's regular programme of verifying all property, plant and equipment over a period of three years, which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
- (c) According to the information and explanations given by the management, there are no immovable properties, included in property, plant and equipment of the Company and accordingly, the requirements under clause 3(i)(c) of the Order are not applicable to the Company.
- (ii) The management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification.
- (iii) (a) The Company has granted loans to parties covered in the register maintained under Section 189 of the Companies Act, 2013

("the Act"). In our opinion and according to the information and explanations given to us, the terms and conditions of the grant of such loans are not prejudicial to the Company's interest.

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

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

(iv) In our opinion and according to the information and explanations given to us, provisions of Section 186 of the Act, in respect of loans and advances given, investments made, guarantees and securities given, as applicable, have been complied with by the Company. There are no loans and advances given, investments made, guarantees and securities given to which the provisions of Section 185 apply and accordingly, reporting under clause 3(iv) of the Order in so far as it relates to Section 185 of the Act is not applicable to the Company and hence not commented upon.

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

(vi) To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products of the Company.

(vii) (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, goods and services tax, cess and other statutory dues applicable to it except provident fund which have not been regularly deposited with the appropriate authorities and there have been serious delays in few number of cases.

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

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

Name of the statute	Nature of the dues	Amount (Rs. in Mn)	Amount paid under protest (Rs. in Mn)	Period to which the amount relates Financial Year	Forum where the dispute is pending
The Delhi Value Added Tax Act, 2004	Value Added Tax and Central Sales Tax	122.20	10.00	2012-15	Special Commissioner of Appeals
The Karnataka Value Added Tax Act, 2004	Value Added Tax and Central Sales Tax	230.16	69.75	2011-15	Joint Commissioner of Commercial Taxes, (Appeals)
The Maharashtra Value Added Tax Act, 2002	Value Added Tax and Central Sales Tax	3.10	0.26	2012-13	Joint Commissioner of Commercial Taxes
Uttar Pradesh Value	Value Added Tax and				

Added Tax Act, 2008	Central Sales Tax	87.98	241.59*	2012-14	Allahabad High Court
The West Bengal Tax on Entry of Goods into Local Areas Act, 2012	Entry Tax	16.25	-	2014-16	Appellate Tribunal
The Customs Act, 1962	Customs Duty	4.89	4.89	2014-15	Customs Excise and Service Tax Appellate Tribunal (CESTAT)
The Central Goods And Services Tax Act, 2017	Goods and Services Tax	1.79	-	2018-19	Deputy Commissioner (Appeals)
The Telangana Value Added Tax Act, 2005	Value Added Tax and Central Sales Tax	26.80	3.35	2014-17	Appellate Deputy of Commercial Taxes
The Haryana Value Added Tax Act, 2003	Value Added Tax and Central Sales Tax	2.03	-	2014-15	Additional Commissioner of Commercial Taxes
The Maharashtra Value Added Tax Act, 2002	Value Added Tax and Central Sales Tax	10.52	-	2013-14	Joint Commissioner of Commercial Taxes, (Appeals)
The Uttar Pradesh Value Added Tax Act, 2008	Value Added Tax and Central Sales Tax	709.81	-	2014-15	Allahabad High Court
Service Tax, The Finance Act, 1994	Service Tax	16.33	-	Oct 2011- June 2017	Commissioner of Additional Taxes, (Appeals)

* represents money withdrawn by the Department by way of Bank account attachment relating to FY 2012-14.

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

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

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

(xi) According to the information and explanations given by the management, the provisions of Section 197 read with Schedule V of the Act are not applicable to the Company and hence reporting under clause 3(xi) is not applicable and hence not commented upon.

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

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

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

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

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

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Sd/-

per Sumit Mehra

Partner

Membership Number: 096547

Place of Signature: Bengaluru

Date: May 30, 2019

Annexure 2

To the independent auditor's report of even date on the Ind-AS Financial Statements of Flipkart India Private Limited

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

We have audited the internal financial controls over financial reporting of Flipkart India Private Limited ("the Company") as of March 31, 2019 in conjunction with our audit of the Ind-AS Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting with reference to these Ind-AS Financial Statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these Ind-AS 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls over financial reporting with reference to these Ind-AS Financial Statements.

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

A Company's internal financial control over financial reporting with reference to these Ind-AS Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting with reference to these Ind-AS 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 Ind-AS Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the Ind-AS Financial Statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting With Reference to these Ind- AS Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these Ind-AS Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these Ind-AS Financial Statements to future periods are subject to the risk that the internal financial control over financial reporting with reference

to these Ind-AS Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

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

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Sd/-

per Sumit Mehra

Partner

Membership Number: 096547

Place of Signature: Bengaluru

Date: May 30, 2019

[700700] Disclosures - Secretarial audit report

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

	01/04/2018 to 31/03/2019
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[110000] Balance sheet

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

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	11	1,136	1,411
Capital work-in-progress	0	137	
Goodwill	18	18	18
Other intangible assets	0	0	1
Non-current financial assets [Abstract]			
Non-current investments	0	5,709	
Loans, non-current	0	0	
Other non-current financial assets	0	9,043	
Total non-current financial assets	0	14,752	
Other non-current assets	52	138	
Total non-current assets	81	16,181	
Current assets [Abstract]			
Inventories	24,498	22,531	
Current financial assets [Abstract]			
Current investments	25,799	16,082	
Trade receivables, current	25,563	12,343	
Cash and cash equivalents	187	703	
Loans, current	1,568	3,137	
Other current financial assets	16,667	18,914	
Total current financial assets	69,784	51,179	
Other current assets	14,226	8,887	
Total current assets	108,508	82,597	
Total assets	108,589	98,778	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	8,508,947	7,276,968	5,405,639
Other equity	61,380	63,529	
Total equity attributable to owners of parent	61,388,508,947	63,536,276,968	
Total equity	61,388,508,947	63,536,276,968	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	93	76	
Total non-current liabilities	93	76	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,578	2,285	
Trade payables, current	40,598	28,706	
Other current financial liabilities	493	22	
Total current financial liabilities	42,669	31,013	
Other current liabilities	4,327	4,050	
Provisions, current	111	103	
Total current liabilities	47,107	35,166	
Total liabilities	47,200	35,242	
Total equity and liabilities	108,588,508,947	98,778,276,968	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,027	[INR/shares] -3,630	[INR/shares] -5,027	[INR/shares] -3,630
Total basic earnings (loss) per share	[INR/shares] -5,027	[INR/shares] -3,630	[INR/shares] -5,027	[INR/shares] -3,630
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,027	[INR/shares] -3,630	[INR/shares] -5,027	[INR/shares] -3,630
Total diluted earnings (loss) per share	[INR/shares] -5,027	[INR/shares] -3,630	[INR/shares] -5,027	[INR/shares] -3,630

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	305,712	214,386
Other income	3,598	2,191
Total income	309,310	216,577
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	343,968	236,609
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,967	-5,099
Employee benefit expense	2,462	3,316
Finance costs	637	234
Depreciation, depletion and amortisation expense	243	622
Other expenses	2,320	1,543
Total expenses	347,663	237,225
Profit before exceptional items and tax	-38,353	-20,648
Total profit before tax	-38,353	-20,648
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-38,353	-20,648
Total profit (loss) for period	-38,353	-20,648
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-5	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-5	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	-10	10
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	-10	10
Total other comprehensive income that will be reclassified to profit or loss, net of tax	-10	10
Total other comprehensive income	-15	10
Total comprehensive income	-38,368	-20,638
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	0	0
Comprehensive income, attributable to non-controlling interests	0	0
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-15	10
Total comprehensive income	-38,368	-20,638
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	0	0
Comprehensive income, attributable to non-controlling interests	0	0
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,027	[INR/shares] -3,630
Total basic earnings (loss) per share	[INR/shares] -5,027	[INR/shares] -3,630
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,027	[INR/shares] -3,630
Total diluted earnings (loss) per share	[INR/shares] -5,027	[INR/shares] -3,630

[400200] Statement of changes in equity

Statement of changes in equity [Table]

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-38,353	-20,648		-38,353
Changes in comprehensive income components	-15	10		-15
Total comprehensive income	-38,368	-20,638		-38,368
Other changes in equity [Abstract]				
Other additions to reserves	36,219	44,723		36,219
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		0
Securities premium adjusted writing off preliminary expenses	0	0		0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		0
Securities premium adjusted premium payable redemption preference shares debentures	0	0		0
Securities premium adjusted purchase own shares other securities under section 68	0	0		0
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0

Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	36,219	44,723		36,219
Total increase (decrease) in equity	-2,149	24,085		-2,149
Other equity at end of period	61,380	63,529	39,444	61,380

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-20,648		-38,353	-20,648
Changes in comprehensive income components	10		-5	0
Total comprehensive income	-20,638		-38,358	-20,648
Other changes in equity [Abstract]				
Other additions to reserves	44,723		36,219	44,723
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0			
Securities premium adjusted writing off preliminary expenses	0			
Securities premium adjusted writing off discount expenses issue shares debentures	0			
Securities premium adjusted premium payable redemption preference shares debentures	0			
Securities premium adjusted purchase own shares other securities under section 68	0			
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0

Total other changes in equity	44,723		36,219	44,723
Total increase (decrease) in equity	24,085		-2,139	24,075
Other equity at end of period	63,529	39,444	61,380	63,519

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]			
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Balance at beginning of period (if restatement is applicable)			0	0	
Adjustments to equity for restatement [Abstract]					
Effect of changes in accounting policy			0	0	
Correction of prior period errors			0	0	
Adjustments to equity for restatement			0	0	
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			0	0	
Changes in comprehensive income components			0	0	
Total comprehensive income			0	0	
Other changes in equity [Abstract]					
Other additions to reserves			36,219	44,723	
Deductions to reserves [Abstract]					
Securities premium adjusted bonus shares			0	0	
Securities premium adjusted writing off preliminary expenses			0	0	
Securities premium adjusted writing off discount expenses issue shares debentures			0	0	
Securities premium adjusted premium payable redemption preference shares debentures			0	0	
Securities premium adjusted purchase own shares other securities under section 68			0	0	
Other utilisation of securities premium if permitted			0	0	
Other deductions to reserves			0	0	
Total deductions to reserves			0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Dividend appropriation [Abstract]					
Interim dividend appropriation [Abstract]					
Interim equity dividend appropriation			0	0	
Interim special dividend appropriation			0	0	
Total interim dividend appropriation			0	0	
Final dividend appropriation [Abstract]					
Final equity dividend appropriation			0	0	
Final special dividend appropriation			0	0	
Total final dividend appropriation			0	0	
Total dividend appropriation			0	0	
Equity dividend tax appropriation			0	0	
Other appropriations			0	0	
Transfer to Retained earnings			0	0	
Total appropriations for dividend, dividend tax and retained earnings			0	0	
Appropriation towards bonus shares			0	0	
Increase (decrease) through other contributions by owners, equity			0	0	
Increase (decrease) through other distributions to owners, equity			0	0	
Increase (decrease) through other changes, equity			0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity			0	0	
Other changes in equity, others			0	0	

Total other changes in equity		36,219	44,723	
Total increase (decrease) in equity		36,219	44,723	
Other equity at end of period	39,444	144,482	108,263	63,540

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-38,353	-20,648		-38,353
Changes in comprehensive income components	-5	0		-5
Total comprehensive income	-38,358	-20,648		-38,358
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-38,358	-20,648		-38,358
Other equity at end of period	-83,102	-44,744	-24,096	-83,102

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other retained earning [Member]		Other equity other [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-20,648		0	0
Changes in comprehensive income components	0		-10	10
Total comprehensive income	-20,648		-10	10
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares			0	0
Securities premium adjusted writing off preliminary expenses			0	0
Securities premium adjusted writing off discount expenses issue shares debentures			0	0
Securities premium adjusted premium payable redemption preference shares debentures			0	0
Securities premium adjusted purchase own shares other securities under section 68			0	0
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0

Total increase (decrease) in equity	-20,648		-10	10
Other equity at end of period	-44,744	-24,096	0	10
Description of nature of other equity, others			Fair valuation of investments	Fair valuation of investments

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other equity other [Member]	Other equity other 1 [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		-10	10	
Total comprehensive income		-10	10	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares		0	0	
Securities premium adjusted writing off preliminary expenses		0	0	
Securities premium adjusted writing off discount expenses issue shares debentures		0	0	
Securities premium adjusted premium payable redemption preference shares debentures		0	0	
Securities premium adjusted purchase own shares other securities under section 68		0	0	
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	

Total other changes in equity		0	0
Total increase (decrease) in equity		-10	10
Other equity at end of period	0	0	10
Description of nature of other equity, others		Fair valuation of investments	Fair valuation of investments

[320000] Cash flow statement, indirect

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-38,353	-20,648	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-1,967	-5,099	
Adjustments for decrease (increase) in trade receivables, current	-13,046	-3,921	
Adjustments for other financial assets, non-current	(A) 8,999	(B) -7,722	
Adjustments for other financial assets, current	(C) -3,041	(D) -22,181	
Adjustments for increase (decrease) in trade payables, current	11,864	5,786	
Adjustments for increase (decrease) in other current liabilities	279	2,892	
Adjustments for depreciation and amortisation expense	243	622	
Adjustments for provisions, current	8	-1	
Adjustments for provisions, non-current	6	21	
Adjustments for other financial liabilities, current	31	-15	
Adjustments for unrealised foreign exchange losses gains	53	37	
Other adjustments for non-cash items	-908	-28	
Total adjustments for reconcile profit (loss)	2,521	-29,609	
Net cash flows from (used in) operations	-35,832	-50,257	
Interest paid	-483	-150	
Interest received	-2,658	-1,337	
Income taxes paid (refund)	-88	27	
Net cash flows from (used in) operating activities	-37,919	-51,471	
Cash flows from used in investing activities [Abstract]			
Other cash payments to acquire equity or debt instruments of other entities	-3,213	7,654	
Purchase of property, plant and equipment	13	409	
Proceeds from sales of investment property	1,029	2	
Interest received	2,587	1,195	
Other inflows (outflows) of cash	(E) -4,872	(F) 4,436	
Net cash flows from (used in) investing activities	1,944	-2,430	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing other equity instruments	36,219	44,725	
Proceeds from borrowings	53,854	19,636	
Repayments of borrowings	54,561	17,351	
Interest paid	53	144	
Net cash flows from (used in) financing activities	35,459	46,866	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-516	-7,035	
Net increase (decrease) in cash and cash equivalents	-516	-7,035	
Cash and cash equivalents cash flow statement at end of period	187	703	7,738

Footnotes

- (A) Decrease in non-current loans financial assets Rs. NIL (Increase)/decrease in non-current other financial assets Rs. 9,000 Mn (Increase)/decrease in non-current other assets Rs. (1) Mn
- (B) Decrease in non-current loans financial assets Rs. 15 Mn (Increase)/decrease in non-current other financial assets Rs. (7,740) Mn (Increase)/decrease in non-current other assets Rs. 3 Mn
- (C) (Increase)/decrease in current loans financial assets Rs. 15 Mn (Increase)/decrease in current other financial assets Rs. 2,360 Mn (Increase) in other current assets Rs. (5,416) Mn
- (D) (Increase)/decrease in current loans financial assets Rs. (1) Mn (Increase)/decrease in current other financial assets Rs. (14,130) Mn (Increase) in other current assets Rs. (8,050) Mn
- (E) Investments in mutual funds Rs. (6,77,856) Mn Proceeds from sale of mutual funds Rs. 6,71,431 Mn Intercompany loan given Rs. (40,215) Mn Intercompany loan repayment Rs. 41,768 Mn
- (F) Investments in mutual funds Rs. (7,89,796) Mn Proceeds from sale of mutual funds Rs. 7,84,018 Mn Intercompany loan given Rs. (42,286) Mn Intercompany loan repayment Rs. 52,500 Mn

[610100] Notes - List of accounting policies

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

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

Textual information (3)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

Flipkart India Private Limited (herein after referred to as "the Company") was incorporated on September 19, 2011 as a private limited Company under the Companies Act, 1956. The registered office of the Company is located at Buildings Alyssa, Begonia & Clover, Embassy Tech Village, Outer Ring Road, Devarabeesanahalli Village, Bengaluru – 560103, Karnataka, India w.e.f. April 1, 2019 (erstwhile located at Vaishnavi Summit, Ground Floor, 7th Main, 80 Feet Road, 3rd Block, Koramangala Industrial Layout, Bangalore - 560034, Karnataka, India). The holding company is Flipkart Private Limited, Singapore (formerly Flipkart Limited, Singapore) and the ultimate holding company is Walmart Inc., U.S.A. (w.e.f. August 18, 2018). The Company is involved in the business of 'Cash and Carry Trading/Wholesale Trading' within the meaning of Schedule I of the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2000 ("FDI Policy"). The Company is engaged in wholesale distribution of mobile, television, laptop, tablet, mobile accessory, footwear, clothing, etc.

The financial statements were authorised for issue in accordance with a resolution by the Company's Board of Directors on May 30, 2019.

2. Summary of Significant Accounting Policies

2.1 Basis of preparation and measurement

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis, except for certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments) and the provisions of the Companies Act, 2013 ("Act") (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016, Companies (Indian Accounting Standards) (Amendment) Rules, 2017 and Companies (Indian Accounting Standards) Amendment Rules, 2018.

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

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

2.2 Business Combination

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

Any contingent consideration payable is measured at fair value at the acquisition date. Subsequent changes in the fair value of contingent consideration are recognized in Statement of Profit and Loss. Contingent consideration that is classified as equity is not remeasured and subsequent settlement is accounted for within equity.

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

2.3 Functional and Foreign currency

Functional and presentation currency

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

Transactions and balances

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

Differences arising on settlement or translation of monetary items are recognized in the Statement of Profit and Loss.

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

2.4 Property, plant and equipment

(a) Recognition and measurement

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

(b) Depreciation

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

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

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

Category of assets	Estimated useful life
Computers	3 years
Furniture and fixtures	5 years
Office equipment	5 years
Electrical installations and equipment	5 years
Plant and Machinery	5 years

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

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

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

Advances paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as capital advances under other non-current assets and the cost of assets not ready to use before such date are disclosed under 'Capital work-in-progress'. Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss.

2.5 Goodwill and Intangible assets

Goodwill

Goodwill represents the excess of the purchase price over the fair value of the identifiable assets and liabilities acquired in a business combination. If the excess is negative, a bargain purchase gain is recognized immediately in OCI and accumulated in equity as capital reserve.

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

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

Intangible assets

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

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

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

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

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

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

2.6 Inventories

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

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

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

2.7 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments in the form of financial assets and financial liabilities are generally presented separately. Financial instruments are recognized on the balance sheet when the Company becomes a party to the contractual provisions of the instrument.

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

Financial assets are classified into following categories:

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

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

Financial assets

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

Subsequent measurement

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

Financial assets carried at amortized cost

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

- (i) the asset is held within a business model whose objective is to hold the asset to collect contractual cash flows, and
- (ii) the contractual terms of the financial assets give rise on a specified date to cash flows that are solely payments of principal and interest on the principal outstanding.

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

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

- (i) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
- (ii) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

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

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

Financial liabilities:

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

Financial liabilities measured at amortized cost

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

Compound financial instruments

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

Derivative financial instruments

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

The Company uses foreign exchange forward contracts to manage some of its transaction exposures. The foreign exchange forward contracts are not designated as cash flow hedges and are entered into for periods consistent with foreign currency exposure of the underlying transactions.

Financial Guarantee

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

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

(i) the amount of the loss allowance determined in accordance Expected Credit Loss model, and

(ii) the amount initially recognized less, when appropriate, the cumulative amount of income recognized in accordance with the principles of Ind AS 18.

De-recognition of financial assets and liabilities

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

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

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

Offsetting of financial instruments

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

2.8 Impairment

Financial assets

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

Non - financial assets

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

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or Company's of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples or other available fair value indicators.

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

2.9 Cash and cash equivalents

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

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

2.10 Restricted Cash

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

2.11 Provisions

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

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

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

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

2.12 Employee benefits

Defined benefit plan

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

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

Past service costs are recognised in Statement of Profit and Loss on the earlier of:

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

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

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

All actuarial gains and losses are immediately recognized in other comprehensive income, net of taxes, if any, and permanently excluded from Statement of Profit and Loss.

Defined contribution plan

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

Compensated Absences

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

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the Statement of Profit and Loss and are not deferred. The Company presents the entire leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Share based payments

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

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

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

2.13 Leases

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

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

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

2.14 Revenue from contracts with customers

Effective April 1, 2018, the Company adopted Ind AS 115 “Revenue from Contracts with Customers” using the cumulative catch-up transition method. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expect to receive in exchange for those products or services.

Revenue is measured based on the amount of consideration that the Company expect to receive, reduced by estimates for return allowances and rebates. Revenue also excludes any amounts collected on behalf of third parties, including sales and goods and services tax.

The Company accounts for volume discounts and pricing incentives to customers as a reduction of revenue. The Company provide incentives to customers in the form of discounts on items sold.

The Company may provide refunds/credits to customers on sales return. Refunds/credits are accounted for as variable consideration at contract inception when estimating the amount of revenue to be recognised when a performance obligation is satisfied to the extent that it is probable that a significant reversal of revenue will not occur and updated as additional information becomes available.

Refunds/credits are recorded as reduction of revenue. The Company estimate our refund liabilities using historical refund experience. The Company assess the trends that could affect our estimates on an ongoing basis and adjust the refund liability calculations if it appears that changes in circumstances, including changes to our refund policies or general economic conditions, may cause future refunds to differ from our initial estimates.

Right of return asset represents the Company’s right to recover the goods expected to be returned by customers. The asset is measured at the former carrying amount of the inventory, less any expected costs to recover the goods, including any potential decreases in the value of the returned goods. The Company updates the measurement of the asset recorded for any revisions to its expected level of returns, as well as any additional decreases in the value of the returned products.

Revenues in excess of invoicing, which are dependent upon both performance and passage of time, are classified as contract assets (which the Company refer as unbilled revenue) while invoicing in excess of revenues are classified as contract liabilities (which the Company refer to as unearned revenues).

Contract modifications are accounted for when additions, deletions or changes are approved either to the contract scope or contract price. The accounting for modifications of contracts involves assessing whether the performance obligation added to an existing contract are distinct and whether the pricing is at the standalone selling price. Performance obligation added that are not distinct are accounted for on a cumulative catch up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional performance obligation are priced at the standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone selling price.

The following is a description of principal activities from which the Company generates its revenue:

Sale of traded goods

Revenue from sale of goods is recognised when control of the goods is transferred to the resellers, which generally happens upon delivery to the resellers. Certain of the Company's customers are offered volume discounts based on the targets achieved. In accounting for these volume discounts, the Company records the estimated volume discount as a reduction of revenue as sales take place throughout the year.

Interest income

Interest income is recognised using the effective interest method. Effective interest is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest income is included in finance income in the Statement of Profit and Loss. Finance income primarily comprises of interest income on fixed deposits, changes in fair value and gains/(losses) on disposal of financial instruments classified as FVTPL.

2.15 Finance cost

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

2.16 Taxes

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

Current income tax

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

Current income tax relating to items recognized outside profit or loss is recognized outside Statement of Profit and Loss (either in other comprehensive income or equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation, and it establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

"The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting period.

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

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

2.17 Contingencies

A contingent liability is:

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

(i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

(ii) The amount of the obligation cannot be measured with sufficient reliability.

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

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

2.18 Earnings per share

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

2.19 Segment Reporting

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

2.20 Fair value measurement

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

- Level 1 – This level of hierarchy includes financial assets that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 – This level of hierarchy includes financial assets and liabilities, measured using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- Level 3 – This level of hierarchy includes financial assets and liabilities measured using inputs that are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

2.21 Cash flow statements

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

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

2.22 Current and non-current classification

The Company prepares assets and liabilities in the statement of financial position based on current and non-current classification. An asset/liability is classified as current when:

- It is expected to be realized or consumed in the Company's normal operating cycle.

- It is held primarily for trading.
- It is expected to be realized within twelve months after the reporting period.
- If it is cash or cash equivalent, unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period, or
- The Company has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

Any asset/liability not conforming to the above is classified as non-current.

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

3.1 Standards Issued but not yet effective

The new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company intends to adopt these new and amended standards and interpretations, if applicable, when they become effective.

Ind AS 116 Leases

March 30, 2019, the Ministry of Corporate Affairs has notified Ind AS 116, Leases. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e. the lessee and the lessor. Ind AS 116 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. The Standard also contains enhanced disclosure requirements for lessees. The effective date for adoption of Ind AS 116 is annual periods beginning on or after April 1, 2019 though early adoption is permitted for companies applying Ind AS 115.

The Company will adopt this standard using modified retrospective method effective April 1, 2019, and accordingly, the comparative for year ended March 31, 2018 and 2019, will not be retrospectively adjusted.

The Company is currently evaluating the impact of adoption of Ind AS 116 on the Company's financial statements.

Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments

On March 30, 2019, the Ministry of Corporate Affairs has notified Ind AS 12 which clarifies the accounting for uncertainties in income taxes. The interpretation is to be applied to the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. It outlines the following: (1) the entity has to use judgement, to determine whether each tax treatment should be considered separately or whether some can be considered together. The decision should be based on the approach which provides better predictions of the resolution of the uncertainty (2) the entity is to assume that the taxation

authority will have full knowledge of all relevant information while examining any amount (3) entity has to consider the probability of the

relevant taxation authority accepting the tax treatment and the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates would depend upon the probability. The Company does not expect any significant impact of the interpretation on its financial statements.

The interpretation is effective for annual reporting periods beginning on or after April 1, 2019, but certain transition reliefs are available. The Company will apply the interpretation from its effective date.

Amendment to Ind AS 12 – Income taxes

The amendments clarify that the income tax consequences of dividends are linked more directly to past transactions or events that generated distributable profits than to distributions to owners. Therefore, an entity recognises the income tax consequences of dividends in Statement of Profit and Loss, Other Comprehensive Income or equity according to where the entity originally recognised those past transactions or events.

An entity applies those amendments for annual reporting periods beginning on or after April 1, 2019, with early application is permitted. When an entity first applies those amendments, it applies them to the income tax consequences of dividends recognised on or after the beginning of the earliest comparative period. Since the Company's current practice is in line with these amendments, the Company does not expect any effect on its financial statements.

Amendment to Ind AS 19 – plan amendment, curtailment or settlement

On March 30, 2019, the Ministry of Corporate Affairs issued amendments to the guidance in Ind AS 19, 'Employee Benefits', in connection with accounting for plan amendments, curtailments and settlements.

The amendments require an entity to

(i) use updated assumptions to determine current service cost and net interest for the remainder of the period after a plan amendment, curtailment or settlement and

(ii) recognise in Statement of Profit and Loss as a part of past service cost, or a gain or loss on settlement, any reduction in a surplus, even if that surplus was not previously recognised because of the impact of the asset ceiling. Effective date for application of this amendment is annual period beginning on or after April 1, 2019, although early application is permitted. The Company does not expect this amendment to have significant impact on the financial statements.

Amendments to Ind AS 109: Prepayment Features with Negative Compensation

Under Ind AS 109, a debt instrument can be measured at amortised cost or at fair value through other comprehensive income, provided that the contractual cash flows are 'solely payments of principal and interest on the principal amount outstanding' (the SPPI criterion) and the instrument is held within the appropriate business model for that classification. The amendments to Ind AS 109 clarify that a financial asset passes the SPPI criterion regardless of the event or circumstance that causes the early termination of the contract and irrespective of which party pays or receives reasonable compensation for the early termination of the contract.

The amendments should be applied retrospectively and are effective for annual periods beginning on or after April 1, 2019. These amendments have no impact on the financial statements of the Company.

Amendments to Ind AS 23: Borrowing Costs

The amendments clarify that an entity treats as part of general borrowings any borrowing originally made to develop a qualifying asset when substantially all the activities necessary to prepare that asset for its intended use or sale are complete.

An entity applies those amendments to borrowing costs for annual reporting periods beginning on or after April 1, 2019. Since, the Company's current practise is in line with these amendments, the Company does not expect any effect on its financial statements.

3.2 Significant accounting estimates and judgements

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

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

(a) Useful lives of property, plant and equipment

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

(b) Impairment of intangible assets

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

(c) Impairment of non-financial assets

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

(d) Employees benefits plan

The cost of defined benefit pensions and other postretirement plans as well as the present value of the pension obligation are determined using actuarial valuations. The actuarial valuation involves making various assumptions. These include the determination of the discount

rates, expected rates of return of assets, future salary increase, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions, defined benefit obligations are highly sensitive to changes in these assumptions.

(e) Allowance for Inventory obsolescence

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

(f) Income Taxes

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

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

(g) Business combinations

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

(h) Expected credit losses on financial assets

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

(i) Other estimates

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

(j) Revenue from contracts with customers

The Company estimates commission reversal on the returns of products sold by the sellers on the platform on the basis of historical trends of

returns from the customers for each product category. Estimates of returns are revised when the Company believes that changes in the policies for returns or external factors will significantly affect the amounts recorded for return assets and refund liabilities.

3.3 New and amended standards and interpretations

The Company applied for the first-time certain amendments to the standards, which are effective for annual periods beginning on or after April 1, 2018. The Company has not early adopted any standards or amendments that have been issued but are not yet effective.

The nature and impact of new and amended standards is described below:

Ind AS 115 Revenue from contracts with customers

Ind AS 115 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires extensive disclosures.

The Company adopted Ind AS 115 using the cumulative catch up transition method. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expect to receive in exchange for those products or services. The impact on account of adopting Ind AS 115 is Nil for the Company.

Ind AS 12 Recognition of Deferred Tax Assets for Unrealised Losses

The amendments clarify that an entity needs to consider whether tax law restricts the sources of taxable profits against which it may make deductions on the reversal of that deductible temporary difference. Furthermore, the amendments provide guidance on how an entity should determine future taxable profits and explain the circumstances in which taxable profit may include the recovery of some assets for more than their carrying amount.

Entities are required to apply the amendments retrospectively. However, on initial application of the amendments, the change in the opening equity of the earliest comparative period may be recognised in opening retained earnings (or in another component of equity, as appropriate), without allocating the change between opening retained earnings and other components of equity. Entities applying this relief must disclose that fact.

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

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

The Appendix clarifies that, in determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is

the date on which an entity initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, then the entity must determine the transaction date for each payment or receipt of advance consideration.

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

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

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

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	As per note no 1 & 2 to the Financial Statement.	As per note no 1 & 2 to the Financial Statement.
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (4) [See below]	

Textual information (4)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

Flipkart India Private Limited (herein after referred to as "the Company") was incorporated on September 19, 2011 as a private limited Company under the Companies Act, 1956. The registered office of the Company is located at Buildings Alyssa, Begonia & Clover, Embassy Tech Village, Outer Ring Road, Devarabeesanahalli Village, Bengaluru – 560103, Karnataka, India w.e.f. April 1, 2019 (erstwhile located at Vaishnavi Summit, Ground Floor, 7th Main, 80 Feet Road, 3rd Block, Koramangala Industrial Layout, Bangalore - 560034, Karnataka, India). The holding company is Flipkart Private Limited, Singapore (formerly Flipkart Limited, Singapore) and the ultimate holding company is Walmart Inc., U.S.A. (w.e.f. August 18, 2018). The Company is involved in the business of 'Cash and Carry Trading/Wholesale Trading' within the meaning of Schedule I of the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2000 ("FDI Policy"). The Company is engaged in wholesale distribution of mobile, television, laptop, tablet, mobile accessory, footwear, clothing, etc.

The financial statements were authorised for issue in accordance with a resolution by the Company's Board of Directors on May 30, 2019.

2. Summary of Significant Accounting Policies

2.1 Basis of preparation and measurement

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis, except for certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments) and the provisions of the Companies Act, 2013 ("Act") (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016, Companies (Indian Accounting Standards) (Amendment) Rules, 2017 and Companies (Indian Accounting Standards) Amendment Rules, 2018.

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

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

2.2 Business Combination

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

Any contingent consideration payable is measured at fair value at the acquisition date. Subsequent changes in the fair value of contingent consideration are recognized in Statement of Profit and Loss. Contingent consideration that is classified as equity is not remeasured and subsequent settlement is accounted for within equity.

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

2.3 Functional and Foreign currency

Functional and presentation currency

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

Transactions and balances

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

Differences arising on settlement or translation of monetary items are recognized in the Statement of Profit and Loss.

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

2.4 Property, plant and equipment

(a) Recognition and measurement

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

(b) Depreciation

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

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

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

Category of assets	Estimated useful life
Computers	3 years
Furniture and fixtures	5 years
Office equipment	5 years
Electrical installations and equipment	5 years
Plant and Machinery	5 years

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

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

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

Advances paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as capital advances under other non-current assets and the cost of assets not ready to use before such date are disclosed under 'Capital work-in-progress'. Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss.

2.5 Goodwill and Intangible assets

Goodwill

Goodwill represents the excess of the purchase price over the fair value of the identifiable assets and liabilities acquired in a business combination. If the excess is negative, a bargain purchase gain is recognized immediately in OCI and accumulated in equity as capital reserve.

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

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

Intangible assets

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

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

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

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

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

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

2.6 Inventories

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

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

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

2.7 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments in the form of financial assets and financial liabilities are generally presented separately. Financial instruments are recognized on the balance sheet when the Company becomes a party to the contractual provisions of the instrument.

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

Financial assets are classified into following categories:

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

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

Financial assets

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

Subsequent measurement

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

Financial assets carried at amortized cost

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

- (i) the asset is held within a business model whose objective is to hold the asset to collect contractual cash flows, and
- (ii) the contractual terms of the financial assets give rise on a specified date to cash flows that are solely payments of principal and interest on the principal outstanding.

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

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

- (i) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
- (ii) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

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

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

Financial liabilities:

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

Financial liabilities measured at amortized cost

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

Compound financial instruments

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

Derivative financial instruments

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

The Company uses foreign exchange forward contracts to manage some of its transaction exposures. The foreign exchange forward contracts are not designated as cash flow hedges and are entered into for periods consistent with foreign currency exposure of the underlying transactions.

Financial Guarantee

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

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

(i) the amount of the loss allowance determined in accordance Expected Credit Loss model, and

(ii) the amount initially recognized less, when appropriate, the cumulative amount of income recognized in accordance with the principles of Ind AS 18.

De-recognition of financial assets and liabilities

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

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

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

Offsetting of financial instruments

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

2.8 Impairment

Financial assets

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

Non - financial assets

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

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or Company's of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples or other available fair value indicators.

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

2.9 Cash and cash equivalents

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

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

2.10 Restricted Cash

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

2.11 Provisions

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

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

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

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

2.12 Employee benefits

Defined benefit plan

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

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

Past service costs are recognised in Statement of Profit and Loss on the earlier of:

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

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

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

All actuarial gains and losses are immediately recognized in other comprehensive income, net of taxes, if any, and permanently excluded from Statement of Profit and Loss.

Defined contribution plan

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

Compensated Absences

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

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the Statement of Profit and Loss and are not deferred. The Company presents the entire leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Share based payments

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

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

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

2.13 Leases

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

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

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

2.14 Revenue from contracts with customers

Effective April 1, 2018, the Company adopted Ind AS 115 “Revenue from Contracts with Customers” using the cumulative catch-up transition method. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expect to receive in exchange for those products or services.

Revenue is measured based on the amount of consideration that the Company expect to receive, reduced by estimates for return allowances and rebates. Revenue also excludes any amounts collected on behalf of third parties, including sales and goods and services tax.

The Company accounts for volume discounts and pricing incentives to customers as a reduction of revenue. The Company provide incentives to customers in the form of discounts on items sold.

The Company may provide refunds/credits to customers on sales return. Refunds/credits are accounted for as variable consideration at contract inception when estimating the amount of revenue to be recognised when a performance obligation is satisfied to the extent that it is probable that a significant reversal of revenue will not occur and updated as additional information becomes available.

Refunds/credits are recorded as reduction of revenue. The Company estimate our refund liabilities using historical refund experience. The Company assess the trends that could affect our estimates on an ongoing basis and adjust the refund liability calculations if it appears that changes in circumstances, including changes to our refund policies or general economic conditions, may cause future refunds to differ from our initial estimates.

Right of return asset represents the Company’s right to recover the goods expected to be returned by customers. The asset is measured at the former carrying amount of the inventory, less any expected costs to recover the goods, including any potential decreases in the value of the returned goods. The Company updates the measurement of the asset recorded for any revisions to its expected level of returns, as well as any additional decreases in the value of the returned products.

Revenues in excess of invoicing, which are dependent upon both performance and passage of time, are classified as contract assets (which the Company refer as unbilled revenue) while invoicing in excess of revenues are classified as contract liabilities (which the Company refer to as unearned revenues).

Contract modifications are accounted for when additions, deletions or changes are approved either to the contract scope or contract price. The accounting for modifications of contracts involves assessing whether the performance obligation added to an existing contract are distinct and whether the pricing is at the standalone selling price. Performance obligation added that are not distinct are accounted for on a cumulative catch up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional performance obligation are priced at the standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone selling price.

The following is a description of principal activities from which the Company generates its revenue:

Sale of traded goods

Revenue from sale of goods is recognised when control of the goods is transferred to the resellers, which generally happens upon delivery to the resellers. Certain of the Company's customers are offered volume discounts based on the targets achieved. In accounting for these volume discounts, the Company records the estimated volume discount as a reduction of revenue as sales take place throughout the year.

Interest income

Interest income is recognised using the effective interest method. Effective interest is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest income is included in finance income in the Statement of Profit and Loss. Finance income primarily comprises of interest income on fixed deposits, changes in fair value and gains/(losses) on disposal of financial instruments classified as FVTPL.

2.15 Finance cost

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

2.16 Taxes

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

Current income tax

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

Current income tax relating to items recognized outside profit or loss is recognized outside Statement of Profit and Loss (either in other comprehensive income or equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation, and it establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

"The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting period.

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

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

2.17 Contingencies

A contingent liability is:

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

(i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

(ii) The amount of the obligation cannot be measured with sufficient reliability.

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

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

2.18 Earnings per share

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

2.19 Segment Reporting

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

2.20 Fair value measurement

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

- Level 1 – This level of hierarchy includes financial assets that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 – This level of hierarchy includes financial assets and liabilities, measured using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- Level 3 – This level of hierarchy includes financial assets and liabilities measured using inputs that are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

2.21 Cash flow statements

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

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

2.22 Current and non-current classification

The Company prepares assets and liabilities in the statement of financial position based on current and non-current classification. An asset/liability is classified as current when:

- It is expected to be realized or consumed in the Company's normal operating cycle.

- It is held primarily for trading.
- It is expected to be realized within twelve months after the reporting period.
- If it is cash or cash equivalent, unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period, or
- The Company has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

Any asset/liability not conforming to the above is classified as non-current.

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

3.1 Standards Issued but not yet effective

The new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company intends to adopt these new and amended standards and interpretations, if applicable, when they become effective.

Ind AS 116 Leases

March 30, 2019, the Ministry of Corporate Affairs has notified Ind AS 116, Leases. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e. the lessee and the lessor. Ind AS 116 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. The Standard also contains enhanced disclosure requirements for lessees. The effective date for adoption of Ind AS 116 is annual periods beginning on or after April 1, 2019 though early adoption is permitted for companies applying Ind AS 115.

The Company will adopt this standard using modified retrospective method effective April 1, 2019, and accordingly, the comparative for year ended March 31, 2018 and 2019, will not be retrospectively adjusted.

The Company is currently evaluating the impact of adoption of Ind AS 116 on the Company's financial statements.

Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments

On March 30, 2019, the Ministry of Corporate Affairs has notified Ind AS 12 which clarifies the accounting for uncertainties in income taxes. The interpretation is to be applied to the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. It outlines the following: (1) the entity has to use judgement, to determine whether each tax treatment should be considered separately or whether some can be considered together. The decision should be based on the approach which provides better predictions of the resolution of the uncertainty (2) the entity is to assume that the taxation

authority will have full knowledge of all relevant information while examining any amount (3) entity has to consider the probability of the

relevant taxation authority accepting the tax treatment and the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates would depend upon the probability. The Company does not expect any significant impact of the interpretation on its financial statements.

The interpretation is effective for annual reporting periods beginning on or after April 1, 2019, but certain transition reliefs are available. The Company will apply the interpretation from its effective date.

Amendment to Ind AS 12 – Income taxes

The amendments clarify that the income tax consequences of dividends are linked more directly to past transactions or events that generated distributable profits than to distributions to owners. Therefore, an entity recognises the income tax consequences of dividends in Statement of Profit and Loss, Other Comprehensive Income or equity according to where the entity originally recognised those past transactions or events.

An entity applies those amendments for annual reporting periods beginning on or after April 1, 2019, with early application is permitted. When an entity first applies those amendments, it applies them to the income tax consequences of dividends recognised on or after the beginning of the earliest comparative period. Since the Company's current practice is in line with these amendments, the Company does not expect any effect on its financial statements.

Amendment to Ind AS 19 – plan amendment, curtailment or settlement

On March 30, 2019, the Ministry of Corporate Affairs issued amendments to the guidance in Ind AS 19, 'Employee Benefits', in connection with accounting for plan amendments, curtailments and settlements.

The amendments require an entity to

(i) use updated assumptions to determine current service cost and net interest for the remainder of the period after a plan amendment, curtailment or settlement and

(ii) recognise in Statement of Profit and Loss as a part of past service cost, or a gain or loss on settlement, any reduction in a surplus, even if that surplus was not previously recognised because of the impact of the asset ceiling. Effective date for application of this amendment is annual period beginning on or after April 1, 2019, although early application is permitted. The Company does not expect this amendment to have significant impact on the financial statements.

Amendments to Ind AS 109: Prepayment Features with Negative Compensation

Under Ind AS 109, a debt instrument can be measured at amortised cost or at fair value through other comprehensive income, provided that the contractual cash flows are 'solely payments of principal and interest on the principal amount outstanding' (the SPPI criterion) and the instrument is held within the appropriate business model for that classification. The amendments to Ind AS 109 clarify that a financial asset passes the SPPI criterion regardless of the event or circumstance that causes the early termination of the contract and irrespective of which party pays or receives reasonable compensation for the early termination of the contract.

The amendments should be applied retrospectively and are effective for annual periods beginning on or after April 1, 2019. These amendments have no impact on the financial statements of the Company.

Amendments to Ind AS 23: Borrowing Costs

The amendments clarify that an entity treats as part of general borrowings any borrowing originally made to develop a qualifying asset when substantially all the activities necessary to prepare that asset for its intended use or sale are complete.

An entity applies those amendments to borrowing costs for annual reporting periods beginning on or after April 1, 2019. Since, the Company's current practise is in line with these amendments, the Company does not expect any effect on its financial statements.

3.2 Significant accounting estimates and judgements

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

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

(a) Useful lives of property, plant and equipment

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

(b) Impairment of intangible assets

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

(c) Impairment of non-financial assets

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

(d) Employees benefits plan

The cost of defined benefit pensions and other postretirement plans as well as the present value of the pension obligation are determined using actuarial valuations. The actuarial valuation involves making various assumptions. These include the determination of the discount

rates, expected rates of return of assets, future salary increase, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions, defined benefit obligations are highly sensitive to changes in these assumptions.

(e) Allowance for Inventory obsolescence

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

(f) Income Taxes

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

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

(g) Business combinations

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

(h) Expected credit losses on financial assets

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

(i) Other estimates

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

(j) Revenue from contracts with customers

The Company estimates commission reversal on the returns of products sold by the sellers on the platform on the basis of historical trends of

returns from the customers for each product category. Estimates of returns are revised when the Company believes that changes in the policies for returns or external factors will significantly affect the amounts recorded for return assets and refund liabilities.

3.3 New and amended standards and interpretations

The Company applied for the first-time certain amendments to the standards, which are effective for annual periods beginning on or after April 1, 2018. The Company has not early adopted any standards or amendments that have been issued but are not yet effective.

The nature and impact of new and amended standards is described below:

Ind AS 115 Revenue from contracts with customers

Ind AS 115 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires extensive disclosures.

The Company adopted Ind AS 115 using the cumulative catch up transition method. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expect to receive in exchange for those products or services. The impact on account of adopting Ind AS 115 is Nil for the Company.

Ind AS 12 Recognition of Deferred Tax Assets for Unrealised Losses

The amendments clarify that an entity needs to consider whether tax law restricts the sources of taxable profits against which it may make deductions on the reversal of that deductible temporary difference. Furthermore, the amendments provide guidance on how an entity should determine future taxable profits and explain the circumstances in which taxable profit may include the recovery of some assets for more than their carrying amount.

Entities are required to apply the amendments retrospectively. However, on initial application of the amendments, the change in the opening equity of the earliest comparative period may be recognised in opening retained earnings (or in another component of equity, as appropriate), without allocating the change between opening retained earnings and other components of equity. Entities applying this relief must disclose that fact.

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

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

The Appendix clarifies that, in determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is

the date on which an entity initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, then the entity must determine the transaction date for each payment or receipt of advance consideration.

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

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

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

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

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

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

[400600] Notes - Property, plant and equipment

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

..(1)

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

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

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

..(2)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	5 Years	5 Years	3 Years	3 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

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

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

..(4)

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

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

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	9	375		9
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-243	-621		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-243	-621		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	891	29		3,102
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	891	29		3,102
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-1,125	-275		-3,093
Property, plant and equipment at end of period	11	1,136	1,411	108

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	375			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			243	621
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			243	621
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	81		2,211	52
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	81		2,211	52
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	294		-1,968	569
Property, plant and equipment at end of period	3,201	2,907	97	2,065

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		9	375	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-243	-621	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-243	-621	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		891	29	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		891	29	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1,125	-275	
Property, plant and equipment at end of period	1,496	11	1,136	1,411

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

..(4)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	9	375		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				243
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				243
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,102	81		2,211
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	3,102	81		2,211
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-3,093	294		-1,968
Property, plant and equipment at end of period	108	3,201	2,907	97

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

..(5)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			4	125
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	621		-7	-181
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	621		-7	-181
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	52		43	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	52		43	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	569		-46	-56
Property, plant and equipment at end of period	2,065	1,496	0	46

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

..(6)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		4	125	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		244	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		244	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-240	125	
Property, plant and equipment at end of period	102	0	240	115

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

..(7)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]
	Owned assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				4
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	7	181		-7
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	7	181		-7
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	201	0		43
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	201	0		43
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-194	181		-46
Property, plant and equipment at end of period	0	194	13	0

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

..(8)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	125		4	125
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-181			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-181			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		244	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		244	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-56		-240	125
Property, plant and equipment at end of period	46	102	0	240

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

..(9)

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

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Gross carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2017	Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019		01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			7	181
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			7	181
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment			0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			201	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			201	0
Decrease through classified as held for sale, property, plant and equipment			0	0
Decrease through loss of control of subsidiary, property, plant and equipment			0	0
Total increase (decrease) in property, plant and equipment			-194	181
Property, plant and equipment at end of period	115	0	194	13

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

..(10)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	10		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-8	-15		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-8	-15		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	16	0		219
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	16	0		219
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-24	-5		-219
Property, plant and equipment at end of period	0	24	29	6

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

..(11)

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

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Furniture and fixtures [Member]			
	Owned assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	10			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			8	15
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			8	15
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6		203	6
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	6		203	6
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	4		-195	9
Property, plant and equipment at end of period	225	221	6	201

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

..(12)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Office equipment [Member]		
		Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1	35	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-38	-65	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-38	-65	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		57	1	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		57	1	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-94	-31	
Property, plant and equipment at end of period	192	9	103	134

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

..(13)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1	35		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				38
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				38
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	272	12		215
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	272	12		215
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-271	23		-177
Property, plant and equipment at end of period	63	334	311	54

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

..(14)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	65		-16	-59
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	65		-16	-59
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	11		7	-1
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	11		7	-1
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	54		-23	-58
Property, plant and equipment at end of period	231	177	1	24

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

..(15)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		280	7	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		280	7	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-280	-7	
Property, plant and equipment at end of period	82	36	316	323

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

..(16)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Leasehold improvements [Member]
	Owned assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				4
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	16	59		-172
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	16	59		-172
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	273	8		763
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	273	8		763
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-257	51		-931
Property, plant and equipment at end of period	35	292	241	1

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

..(17)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	201		4	201
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-294			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-294			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	24		2,067	42
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	24		2,067	42
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-117		-2,063	159
Property, plant and equipment at end of period	932	1,049	3	2,066

Disclosure of detailed information about property, plant and equipment [Table]**..(18)**

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		172	294	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		172	294	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1,304	18	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1,304	18	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1,132	276	
Property, plant and equipment at end of period	1,907	2	1,134	858

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

..(19)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	4		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2	-7		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-2	-7		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5	5		20
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	5	5		20
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-7	-8		-20
Property, plant and equipment at end of period	0	7	15	0

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

..(20)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2	7
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			2	7
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	14		15	9
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	14		15	9
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-10		-13	-2
Property, plant and equipment at end of period	20	30	0	13

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

..(21)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
	Owned assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical installations and equipment	Electrical installations and equipment	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	4	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2	-7	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-2	-7	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		5	5	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		5	5	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-7	-8	
Property, plant and equipment at end of period	15	0	7	15

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical installations and equipment	Electrical installations and equipment		Electrical installations and equipment
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	4		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				2
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	20	14		15
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	20	14		15

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-20	-10		-13
Property, plant and equipment at end of period	0	20	30	0

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Nature of other property plant and equipment others	Electrical installations and equipment	
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Depreciation, property, plant and equipment [Abstract]		
Depreciation recognised in profit or loss		7
Depreciation recognised as part of cost of other assets		0
Total Depreciation property plant and equipment		7
Impairment loss recognised in profit or loss, property, plant and equipment		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0
Impairment loss recognised in other comprehensive income, property, plant and equipment		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]		
Increase (decrease) through transfers, property, plant and equipment		0
Increase (decrease) through other changes, property, plant and equipment		0
Total increase (decrease) through transfers and other changes, property, plant and equipment		0
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment		9
Retirements, property, plant and equipment		0
Total disposals and retirements, property, plant and equipment		9
Decrease through classified as held for sale, property, plant and equipment		0
Decrease through loss of control of subsidiary, property, plant and equipment		0
Total increase (decrease) in property, plant and equipment		-2
Property, plant and equipment at end of period		13
		15

[612100] Notes - Impairment of assets

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0	0		0
Increase (decrease) through net exchange differences, goodwill	0	0		0
Impairment loss recognised in profit or loss, goodwill	0	0		
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill	0	0		0
Increase (decrease) through other changes, goodwill	0	0		0
Total increase (decrease) through transfers and other changes, goodwill	0	0		0
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill	0	0		0
Retirements, goodwill	0	0		0
Total disposals and retirements, goodwill	0	0		0
Decrease through classified as held for sale, goodwill	0	0		0
Decrease through loss of control of subsidiary, goodwill	0	0		0
Subsequent recognition of deferred tax assets, goodwill	0	0		0
Total increase (decrease) in goodwill	0	0		0
Goodwill at end of period	18	18	18	18

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0			
Increase (decrease) through net exchange differences, goodwill	0			
Impairment loss recognised in profit or loss, goodwill			0	0
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill	0		0	0
Increase (decrease) through other changes, goodwill	0		0	0
Total increase (decrease) through transfers and other changes, goodwill	0		0	0
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill	0		0	0
Retirements, goodwill	0		0	0
Total disposals and retirements, goodwill	0		0	0
Decrease through classified as held for sale, goodwill	0		0	0
Decrease through loss of control of subsidiary, goodwill	0		0	0
Subsequent recognition of deferred tax assets, goodwill	0		0	0
Total increase (decrease) in goodwill	0		0	0
Goodwill at end of period	18	18	0	0

Disclosure of reconciliation of changes in goodwill [Table]

..(3)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2017
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Goodwill at end of period	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Acquisitions through business combinations, goodwill	0	0	
Increase (decrease) through net exchange differences, goodwill	0	0	
Impairment loss recognised in profit or loss, goodwill	0	0	
Increase (decrease) through transfers and other changes, Goodwill [Abstract]			
Increase (decrease) through transfers, goodwill	0	0	
Increase (decrease) through other changes, goodwill	0	0	
Total increase (decrease) through transfers and other changes, goodwill	0	0	
Disposals and retirements, Goodwill [Abstract]			
Disposals, goodwill	0	0	
Retirements, goodwill	0	0	
Total disposals and retirements, goodwill	0	0	
Decrease through classified as held for sale, goodwill	0	0	
Decrease through loss of control of subsidiary, goodwill	0	0	
Subsequent recognition of deferred tax assets, goodwill	0	0	
Total increase (decrease) in goodwill	0	0	
Goodwill at end of period	18	18	18

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
	Carrying amount [Member]			Gross carrying amount [Member]
Sub classes of other intangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	0	-1		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		3
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		3
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	-1		-3
Other intangible assets at end of period	0	0	1	18

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			0	1
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		3	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		3	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		-3	1
Other intangible assets at end of period	21	21	18	21

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]			Accumulated amortization and impairment [Member]	Carrying amount [Member]
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		0	-1	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	-1	
Other intangible assets at end of period	20	0	0	1

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				0
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	3	0		3
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	3	0		3
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-3	0		-3
Other intangible assets at end of period	18	21	21	18

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets		1	0	-1
Impairment loss recognised in profit or loss		0	0	0
Reversal of impairment loss recognised in profit or loss		0	0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	0
Increase (decrease) through other changes		0	0	0
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	0
Retirements		0	0	0
Total Disposals and retirements, Other intangible assets		0	0	0
Decrease through classified as held for sale		0	0	0
Decrease through loss of control of subsidiary		0	0	0
Total increase (decrease) in Other intangible assets		1	0	-1
Other intangible assets at end of period		21	20	0

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		3	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		3	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-3	0	
Other intangible assets at end of period	1	18	21	21

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	0	1	
Impairment loss recognised in profit or loss	0	0	
Reversal of impairment loss recognised in profit or loss	0	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]			
Increase (decrease) through transfers, other intangible assets	0	0	
Increase (decrease) through other changes	0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	
Disposals and retirements, other intangible assets [Abstract]			
Disposals	3	0	
Retirements	0	0	
Total Disposals and retirements, Other intangible assets	3	0	
Decrease through classified as held for sale	0	0	
Decrease through loss of control of subsidiary	0	0	
Total increase (decrease) in Other intangible assets	-3	1	
Other intangible assets at end of period	18	21	20

Disclosure of additional information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	straight line basis	straight line basis
Useful lives or amortisation rates, other intangible assets	1-3 Years	1-3 Years
Whether other intangible assets are stated at revalued amount	No	No

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

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

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Corporate loans [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	43,986	44,139	1,564	3,117
Financial assets, at fair value	43,986	44,139	1,564	3,117
Description of other financial assets at amortised cost class	As per respective column	Current & Non Current	Current: Loan to related parties	Current: Loan to related parties
Description of other financial assets at fair value class	As per respective column	Current & Non Current	Current: Loan to related parties	Current: Loan to related parties

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	25,563	12,343	43,986	28,680
Financial assets, at fair value	25,563	12,343	43,986	28,680
Description of other financial assets at amortised cost class			As per respective column	Current & Non-current
Description of other financial assets at fair value class			As per respective column	Current & Non-current

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]		Other financial assets at amortised cost class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	16,858	19,637	0	9,043
Financial assets, at fair value	16,858	19,637	0	9,043
Description of other financial assets at amortised cost class	Current: Cash and cash equivalents 187 + Other financial assets 16,667 + Security deposits 4	Current: Cash and cash equivalents 703 + Other financial assets 18,914 + Security deposits 20	Non-current: Other financial assets	Non-current: Other financial assets
Description of other financial assets at fair value class	Current: Cash and cash equivalents 187 + Other financial assets 16,667 + Security deposits 4	Current: Cash and cash equivalents 703 + Other financial assets 18,914 + Security deposits 20	Non-current: Other financial assets	Non-current: Other financial assets

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Trading securities [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets at fair value through profit or loss, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	25,799	21,791	25,799	21,791
Financial assets, at fair value	25,799	21,791	25,799	21,791
Description of other financial assets at amortised cost class	Current Investments 25,799	Current 16,082 & Non current Investment 5,709	Current Investments 25,799	Current 16,082 & Non current Investment 5,709
Description of other financial assets at fair value class	Current Investments 25,799	Current 16,082 & Non current Investment 5,709	Current Investments 25,799	Current 16,082 & Non current Investment 5,709

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Trading securities [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	25,799	21,791
Financial assets, at fair value	25,799	21,791
Description of other financial assets at amortised cost class	Current Investments 25,799	Current 16,082 & Non current Investment 5,709
Description of other financial assets at fair value class	Current Investments 25,799	Current 16,082 & Non current Investment 5,709

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 42,669	(B) 31,013
Financial liabilities, at fair value	42,669	31,013

Footnotes

(A) (i) Borrowings 1,578 + (ii) Trade and other payables 40,598 + (iii) Other financial liabilities 493

(B) Borrowings 2,285 + Trade and other payables 28,706 + Other financial liabilities 22

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

..(1)

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

Classification of non-current investments [Axis]	Column 1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Trade investments	Trade investments
Nature of non-current investments	Quoted Investments	Quoted Investments
Non-current investments	0	5,709
Name of body corporate in whom investment has been made	Various	Various

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

	31/03/2019	31/03/2018
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	5,709
Market value of quoted non-current investments	0	5,709
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

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

..(1)

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

Classification of current investments [Axis]	Column 1		Column 2	
	01/04/2018 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
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted Investment	Quoted and Unquoted Investment	Quoted Investment	Quoted Investment
Current investments	4,450	1,961	21,349	14,121
Basis of valuation of current investments	FVTPL	FVTPL	FVTPL	FVTPL
Name of body corporate in whom investment has been made	Various	Various	Various	Various

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

	31/03/2019	31/03/2018
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	25,799	15,118
Market value of quoted current investments	25,799	15,118
Aggregate amount of unquoted current investments	0	964
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-37,919	-51,471
Net cash flows from (used in) operating activities	-37,919	-51,471
Net cash flows from (used in) investing activities, continuing operations	1,944	-2,430
Net cash flows from (used in) investing activities	1,944	-2,430
Net cash flows from (used in) financing activities, continuing operations	35,459	46,866
Net cash flows from (used in) financing activities	35,459	46,866

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity shares
Number of shares authorised	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares authorised	10	10		10
Number of shares issued	[shares] 85,08,947	[shares] 72,76,968		[shares] 85,08,947
Value of shares issued	8.508947	7.276968		8.508947
Number of shares subscribed and fully paid	[shares] 85,08,947	[shares] 72,76,968		[shares] 85,08,947
Value of shares subscribed and fully paid	8.508947	7.276968		8.508947
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 85,08,947	[shares] 72,76,968		[shares] 85,08,947
Total value of shares subscribed	8.508947	7.276968		8.508947
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 85,08,947	[shares] 72,76,968		[shares] 85,08,947
Value of shares called	8.508947	7.276968		8.508947
Value of shares paid-up	8.508947	7.276968		8.508947
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as rights	[shares] 12,31,979	[shares] 18,71,329		[shares] 12,31,979
Total aggregate number of shares issued during period	[shares] 12,31,979	[shares] 18,71,329		[shares] 12,31,979
Total increase (decrease) in number of shares outstanding	[shares] 12,31,979	[shares] 18,71,329		[shares] 12,31,979
Number of shares outstanding at end of period	[shares] 85,08,947	[shares] 72,76,968	[shares] 54,05,639	[shares] 85,08,947
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of rights issue during period	2	1.871329		2
Total aggregate amount of increase in equity share capital during period	2	1.871329		2
Total increase (decrease) in share capital	2	1.871329		2
Equity share capital at end of period	8.508947	7.276968	5.405639	8.508947
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] 85,08,946	[shares] 72,76,967		[shares] 85,08,946
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 85,08,946	[shares] 72,76,967		[shares] 85,08,946
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	
Type of share			Equity shares

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity shares	
Number of shares authorised	[shares] 1,00,00,000	
Value of shares authorised	10	
Number of shares issued	[shares] 72,76,968	
Value of shares issued	7.276968	
Number of shares subscribed and fully paid	[shares] 72,76,968	
Value of shares subscribed and fully paid	7.276968	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 72,76,968	
Total value of shares subscribed	7.276968	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 72,76,968	
Value of shares called	7.276968	
Value of shares paid-up	7.276968	
Par value per share	[INR/shares] 1	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued as rights	[shares] 18,71,329	
Total aggregate number of shares issued during period	[shares] 18,71,329	
Total increase (decrease) in number of shares outstanding	[shares] 18,71,329	
Number of shares outstanding at end of period	[shares] 72,76,968	[shares] 54,05,639
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of rights issue during period	1.871329	
Total aggregate amount of increase in equity share capital during period	1.871329	
Total increase (decrease) in share capital	1.871329	
Equity share capital at end of period	7.276968	5.405639
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 72,76,967	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 72,76,967	
Type of share	Equity shares	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity shares	Equity shares	Equity shares	Equity shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares	Equity shares	Equity shares	Equity shares
Name of shareholder			Flipkart Private Limited	Flipkart Private Limited
Country of incorporation or residence of shareholder			SINGAPORE	SINGAPORE
Number of shares held in company			[shares] 85,08,946	[shares] 72,76,967
Percentage of shareholding in company			100.00%	100.00%

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (5) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (5)

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

9. Share capital

	As at March 31, 2019	As at March 31, 2018
Authorized share capital		
10,000,000 (March 31, 2018: 10,000,000) equity shares of Re.1 each	10	10
Issued, subscribed and fully paid-up shares capital		
8,508,947 (March 31, 2018: 7,276,968) equity shares of Re.1 each	8	7
Total issued, subscribed and fully paid-up shares	8	7

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

	As at March 31, 2019		As at March 31, 2018	
	No. of shares	Amount	No. of shares	Amount
Equity shares of Re. 1 each fully paid up				
At the beginning of the year	72,76,968	7	54,05,639	5
Issued during the year	12,31,979	1	18,71,329	2
Outstanding at the end of the year	85,08,947	8	72,76,968	7

b. Terms and rights attached to equity shares

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

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

	As at March 31, 2019		As at March 31, 2018	
	No. of shares	% holding	No. of shares	% holding
Equity shares of Re. 1 each fully paid up				
Flipkart Private Limited, Singapore, the holding company	85,08,946	100%	72,76,967	100%

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

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

	As at March 31, 2019	As at March 31, 2018
Flipkart Private Limited, Singapore (the holding company)		
8,508,946 (March 31, 2018: 7,276,967) equity shares of Re. 1 each	85,08,946	72,76,967
Flipkart Marketplace Private Limited, Singapore (fellow subsidiary)		
1 (March 31, 2018: 1) equity share of Re. 1 each	1	1

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]		Intercorporate borrowings [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Classification of borrowings [Axis]	Borrowings [Member]		Intercorporate borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,578	2,285	1,578	2,285
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

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

	01/04/2018 to 31/03/2019
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (6) [See below]

Textual information (6)**Disclosure of notes on borrowings explanatory [Text Block]**

12. Financial liabilities

(i) Borrowings

Changes in other financial liabilities arising from cash and non-cash changes:

Particulars	April 1, 2018	Cash flows	Non-cash changes	March 31, 2019
Unsecured borrowings	2,285	(707)	-	1,578
Total	2,285	(707)	-	1,578
Particulars	April 1, 2017	Cash flows	Non-cash changes	March 31, 2018
Unsecured borrowings	-	2,285	-	2,285
Total	-	2,285	-	2,285

[612700] Notes - Income taxes

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of income tax [TextBlock]	Textual information (7) [See below]	
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	0	0

Textual information (7)

Disclosure of income tax [Text Block]

10. Income tax

The Company has no taxable income for the financial years March 31, 2019 and 2018 and accordingly, no provision for taxation has been made.

a) Reconciliation of tax expenses and accounting loss

	As at March 31, 2019	As at March 31, 2018
.		
Accounting losses before taxes	(38,353)	(20,648)
At India's statutory income tax rate of 31.20% (March 31, 2018: 31.20%)	(11,966)	(6,442)
Adjustments:		
Deferred tax assets not recognized on tax losses	11,966	6,442
.	-	-

b) Deferred tax:

Deferred tax relates to the following:

	As at March 31, 2019	As at March 31, 2018
Revaluations of current investments to fair value	13	25
Others	(13)	(25)
Net Deferred tax asset/ (liability)	-	-

Note: Pending reasonable certainty and as a matter of prudence, deferred tax asset has been recognized to the extent of deferred tax liability.

b) Reflected in the balance sheet as follows:

	As at March 31, 2019	As at March 31, 2018
Deferred tax assets	13	25
Deferred tax liabilities	(13)	(25)
Deferred tax assets / (liabilities), net	-	-

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Advances [Member]		Capital advances [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	52	138	2	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Other Advances [Member]		Advance tax [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	50	138	50	138
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]	
	Advance income tax paid [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	50	138
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision other employee related liabilities	93	76	111	103
Total provisions for employee benefits	93	76	111	103
CSR expenditure provision	0	0	0	0
Total provisions	93	76	111	103

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	Column 1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	0	9,000
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Other non-bank deposits. The weighted average effective interest rate for term deposits as at March 31, 2019 for the Company was 8.00% per annum (March 31, 2018: 7.33% per annum).	Other non-bank deposits. The weighted average effective interest rate for term deposits as at March 31, 2019 for the Company was 8.00% per annum (March 31, 2018: 7.33% per annum).
Other non-current financial assets, others	0	9,000

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	Column 1		Column 2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	4	6	41	9
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payables for capital expenditure	Payables for capital expenditure	Other liabilities	Other liabilities
Other current financial liabilities, others	4	6	41	9

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	24,498	22,531	24,498	22,531
Goods in transit	326	1,131	326	1,131
Mode of valuation	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	Column 1		Column 2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	1,177	1,140	9,500	15,000
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Bank deposits (The weighted average effective interest rate for term deposits as at March 31, 2019 for the Company was 8.00% per annum)	Bank deposits (The weighted average effective interest rate for term deposits as at March 31, 2018 for the Company was 7.33% per annum).	Other non-bank deposits*	Other non-bank deposits*
Other current financial assets others	1,177	1,140	9,500	15,000

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	Column 3		Column 4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	68	105	688	575
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Restricted cash (Represents fixed deposits amounting to Rs. 68 given as collateral against bank guarantees and letter of credit.)	Restricted cash (Represents fixed deposits amounting to Rs. 105) given as collateral against bank guarantees and letter of credit.	Interest accrued	Interest accrued
Other current financial assets others	68	105	688	575

Other current financial assets others [Table]

..(3)

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

Other current financial assets others [Axis]	Column 5		Column 6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	4,964	1,974	229	235
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Other receivables	Other receivables	Unsecured, credit impaired: Other receivables	Unsecured, credit impaired: Other receivables
Other current financial assets others	4,964	1,974	229	235

Other current financial assets others [Table]

..(4)

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

Other current financial assets others [Axis]	Column 7	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	-229	-235
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Allowance for impairment of other receivables	Allowance for impairment of other receivables
Other current financial assets others	-229	-235

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	Column 1		Column 2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	5	5	-5	-5
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Capital advances: Unsecured, credit impaired	Capital advances: Unsecured, credit impaired	Allowance for impairment of capital advances	Allowance for impairment of capital advances
Other non-current assets, others	5	5	-5	-5

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	1,568	3,137	21	5
Allowance for bad and doubtful loans	0	0	21	5
Total loans	1,568	3,137	0	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Security deposits [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	4	20	21	5
Allowance for bad and doubtful loans	0	0	21	5
Total loans	4	20	0	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans to related parties [Member]		Loans given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	1,564	3,117	1,564	3,117
Allowance for bad and doubtful loans	0	0	0	0
Total loans	1,564	3,117	1,564	3,117
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	Column 1		Column 2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	180	186	-180	-186
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advances to trade suppliers: Unsecured, credit impaired	Advances to trade suppliers: Unsecured, credit impaired	Allowance for impairment of advances	Allowance for impairment of advances
Other current assets, others	180	186	-180	-186

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	Column 3		Column 4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	12,816	8,451	16	4
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balances with statutory/government authorities	Balances with statutory/government authorities	Prepaid expenses	Prepaid expenses
Other current assets, others	12,816	8,451	16	4

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	Column 5	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	2	2
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Others	Others
Other current assets, others	2	2

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Axis]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	26,055	12,824	25,563	12,343
Allowance for bad and doubtful debts	492	481	0	0
Total trade receivables	25,563	12,343	25,563	12,343
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
	Doubtful [Member]	
	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	492	481
Allowance for bad and doubtful debts	492	481
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Trade receivables due by others	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (8) [See below]	
Interest income accrued	0	43
Total other non-current financial assets	0	9,043
Advances, non-current	(A) 52	(B) 138
Total other non-current assets	52	138
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(C) 187	(D) 703
Total balance with banks	187	703
Cash on hand	0	0
Total cash and cash equivalents	187	703
Total cash and bank balances	187	703
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Unbilled revenue	270	120
Total other current financial assets	16,667	18,914
Advances, current	1,392	430
Total other current assets	14,226	8,887
Interest accrued on borrowings	431	7
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Derivative liabilities	17	0
Total other current financial liabilities	493	22
Advance received from customers	34	3
Total other advance	34	3
Taxes payable other tax	(E) 4,293	(F) 4,047
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	4,293	4,047
Total other current liabilities	4,327	4,050

Footnotes

- (A) Capital advances: Unsecured, considered good Rs. 2 Mn Advance income tax (net) Rs. 50 Mn
- (B) Capital advances: Unsecured, considered good Rs. 0 Mn Advance income tax (net) Rs. 138 Mn
- (C) Balances with banks: In Current accounts
- (D) Balances with banks: In Current accounts
- (E) Payable to statutory authorities
- (F) Payable to statutory authorities

Textual information (8)

Disclosure of notes on trade receivables explanatory [Text Block]

(ii) Trade receivables

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

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

The Company has recognised an allowance for impairment of Rs. 11 (March 31, 2018: Rs. 303) on trade receivables for the year ended March 31, 2019.

[401200] Notes - Additional disclosures on balance sheet**Details of disclosures required under MSMED Act 2006 [Table]**

..(1)

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

Micro small medium enterprises [Axis]	Column 1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [Line items]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	12	17
Interest due remaining unpaid	0	0
Total principal and interest due remaining unpaid	12	17
Amount of interest paid under MSMED Act 2006	0	0
Amount of payments made to supplier beyond due date during year	0	0
Amount of interest due and payable for period	0	0
Amount of interest accrued and remaining unpaid at end of accounting year	0	0
Amount of further interest due and payable even in succeeding year	0	0
Maximum amount outstanding for period from micro small medium enterprises	0	0
Name supplier being micro small medium enterprises	Various	Various

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (9) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Guarantees	10,940	4,093
Total contingent liabilities	10,940	4,093
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	19	312
Total commitments	19	312
Total contingent liabilities and commitments	10,959	4,405
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of disclosures required under MSMED Act 2006 [Abstract]		
Principal and interest due remaining unpaid [Abstract]		
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	36,220	44,725
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 1	[pure] 1
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (9)

Description of estimates and critical accounting estimates explanatory [Text Block]

(ii) Trade and other payables

Outstanding dues to Micro, Small and Medium Enterprises

	As at March 31, 2019	As at March 31, 2018
.		
(a) the principal amount remaining unpaid to any supplier at the end of the year	12	17
(b) the interest due thereon remaining unpaid to any supplier at the end of the year	-	-
(c) the amount of interest paid in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006) (MSMED Act), along with the amount of the payment made to the supplier beyond the appointed day	-	-
(d) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-
(e) the amount of interest accrued and remaining unpaid at the end of the year	-	-
(f) the amount of interest remaining due and payable even in the succeeding years, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act	-	-

The Company has estimated a provision of Nil (March 31, 2018: Rs. 1,327) towards certain onerous contract.

	As at March 31, 2019	As at March 31, 2018
.		
Opening balance	1,327	499
Utilised during the year	(1,327)	(499)
Addition during the year	-	1,327
Total provision on onerous contracts	-	1,327

22. Contingent liabilities and commitments

	March 31, 2019	March 31, 2018
Corporate Guarantee	10,700	4,000
Bank guarantee*	240	93
Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	19	312
Total	10,959	4,405

*The Company has given bank guarantee of Rs. Nil (March 31, 2018: Rs. 10) to tax department, backed by stand by letter of credit issued by Flipkart Private Limited (the holding company) in favour of Deutsche Bank.

Provident fund

There are numerous interpretative issues relating to the Supreme Court (SC) judgement on Provident Fund dated February 28, 2019. As a matter of caution, the Company has made a provision on a prospective basis from the date of the SC order. The Company will update its provision on receiving further clarity on the subject.

25. Capital Management

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

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

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

	March 31, 2019	March 31, 2018
Borrowings (refer note 12(i))	1,578	2,285
Trade and other payables and other financial liabilities (refer note 12(ii) and 12 (iii))	41,091	28,728

Other current liabilities (refer note 13)	4,328	4,050
Employee benefit liability (refer note 11)	204	179
Less: Cash and cash equivalents (refer note 6(iii))	(187)	(703)
Total Debt	47,014	34,539
Equity attributable to the equity holders of the Company	61,388	63,536
Total capital	61,388	63,536
Capital and debt	1,08,402	98,075
Gearing ratio	43.37%	35.22%

The Company is primarily equity financed. This is evident from the fact that total debt represents only 43.37% as of March 31, 2019 (March 31, 2018: 35.22%). The change in gearing ratio is primarily on account of increase in trade and other payables and other financial liabilities in the current year.

26. Financial risk management objectives and policies

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

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

There has been no change to the Company's exposure to these financial risks or the manner in which it manages and measures the risks, except as disclosed in Note 26 (d) foreign currency risk section.

a) Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. The

Company's exposure to credit risk arises primarily from trade receivables and financial assets. For other financial assets (including investment securities, loans, cash and cash equivalents), the Company minimize credit risk by dealing exclusively with high credit rating counterparties.

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

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

Financial assets that are neither past due nor impaired

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

Financial assets that are past due but not impaired

There is no other class of financial assets that is past due but not impaired except for trade receivables of Rs. 11,324 as of March 31, 2019 and Rs. 1,054 as of March 31, 2018, respectively. Of the total receivables, Rs. 14,239 as of March 31, 2019 and Rs. 11,289 as of March 31, 2018, respectively, were neither past due nor impaired. The Company's credit period generally ranges from 30-60 days. The aging analysis of the receivables has been considered from the date the invoice falls due. The age wise break up of receivables, net of allowances that are past due, is given below.

	March 31, 2019	March 31, 2018
Financial assets that are neither past due not impaired	14,239	11,289
Financial assets that are past due but not impaired		
Past due 0 – 30 days	4,384	737
Past due 31 – 60 days	6,828	205
Past due 61 – 90 days	57	19
Past due over 90 days	55	93

Total - past due but not impaired	11,324	1,054
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Financial assets that are impaired

Information regarding financial assets that are impaired is disclosed in note 6(ii), trade receivables.

b) Liquidity risk

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

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

Analysis of financial instruments by remaining contractual maturities

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

	As at March 31, 2019			
	One year or less	One to five years	Over five years	Total
Financial liabilities				
Borrowings (refer note 12(i))	1,578	-	-	1,578
Trade and other payables (refer note 12(ii))	40,598	-	-	40,598
Others (refer note 12(iii))	493	-	-	493
Total undiscounted financial liabilities	42,669	-	-	42,669
	As at March 31, 2018			
	One year or less	One to five years	Over five years	Total
Financial liabilities				

Borrowings (refer note 12(i))	2,285	-	-	2,285
Trade and other payables (refer note 12(ii))	28,706	-	-	28,706
Others (refer note 12(iii))	22	-	-	22
Total undiscounted financial liabilities	31,013	-	-	31,013

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

	As at March 31, 2019			
	One year or less	One to five years	Over five years	Total
Bank guarantee (refer note 22)	239	1	-	240
Corporate guarantee (refer note 22)	10,700	-	-	10,700
	10,939	1	-	10,940
	As at March 31, 2018			
	One year or less	One to five years	Over five years	Total
Bank guarantee (refer note 22)	93	-	-	93
Corporate guarantee (refer note 22)	4,000	-	-	4,000
	4,093	-	-	4,093

c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Company's financial instruments will fluctuate because of changes in market interest rates. The Company's exposure to interest rate risk arises primarily from their loans and borrowings, interest-bearing loans given to related parties and investments in debt securities. All of the Company's financial assets and liabilities are at fixed interest rates. The Company does not have any interest rate risk as at March 31, 2019 and March 31, 2018.

d) Foreign currency risk

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

The Company has transactional currency exposures arising from purchases that are denominated in a currency other than the functional currency, primarily USD. Approximately 3% of purchases are denominated in foreign currencies (USD) (March 31, 2018: 4% of purchases are denominated in foreign currencies (USD)).

Forward contracts amounting to Rs. 651 equivalent to USD 9 is outstanding as at March 31, 2019.

As at March 31, 2019 and 2018, 5% increase / decrease in the exchange rate of Indian rupee with US Dollars would result in approximately Rs. 27 and Rs. 86 decrease /increase respectively in the loss before tax of the Company.

30. The Company has established a comprehensive system of maintenance of information and documents as required by the transfer pricing legislation under Sections 92-92F of the Income-tax Act, 1961. Since the law requires existence of such information and documentation to be contemporaneous in nature, the Company is in the process of updating the documentation for the international transactions entered into with the associated enterprises during the financial year and expects such records to be in existence latest by November 30, 2019 as required under law. The Management is of the opinion that its international transactions are at arm's length so the aforesaid legislation will not have any impact on the financial statements, particularly on the amount of tax expense and that of provision for taxation.

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

[611800] Notes - Revenue

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

	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	A s note no 2.14 p e r Financial Statement to the

[612400] Notes - Service concession arrangements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

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

..(1)

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

Defined benefit plans [Axis]	Defined benefit plans [Member]			Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]			Net defined benefit liability (assets) [Member]
Defined benefit plans categories [Axis]	Column 1			Column 1
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity plan	Gratuity plan		Gratuity plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	21	18		21
Interest expense (income), net defined benefit liability (assets)	6	4		6
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-5	0		-5
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-5	0		-5
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	0	10		0
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0	10		0
Payments from plan, net defined benefit liability (assets)	7	3		7
Increase (decrease) through other changes, net defined benefit liability (assets)	-2	-5		-2
Total increase (decrease) in net defined benefit liability (assets)	23	24		23
Net defined benefit liability (assets) at end of period	104	81	57	104

Disclosure of net defined benefit liability (assets) [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Net defined benefit liability (assets) [Member]		Present value of defined benefit obligation [Member]	
Net defined benefit liability (assets) [Axis]	Column 1		Column 1	
Defined benefit plans categories [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity plan		Gratuity plan	Gratuity plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	18		21	18
Interest expense (income), net defined benefit liability (assets)	4		6	4
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	0		(A) -5	0
Total loss (gain) on remeasurement, net defined benefit liability (assets)	0		-5	0
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	10		0	10
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	10		0	10
Payments from plan, net defined benefit liability (assets)	3		7	3
Increase (decrease) through other changes, net defined benefit liability (assets)	-5		-2	-5
Total increase (decrease) in net defined benefit liability (assets)	24		23	24
Net defined benefit liability (assets) at end of period	81	57	104	81

(A) Actuarial loss due to liability experience 1 + Actuarial (gain) / loss due to liability assumption changes 4

Disclosure of net defined benefit liability (assets) [Table]

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]
Defined benefit plans categories [Axis]	Column 1
	31/03/2017
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	57

Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Defined benefit plans [Member]		Domestic defined benefit plans [Member]	
	Column 1		Column 1	
Defined benefit plans categories [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	Gratuity as per note 28	Gratuity as per note 28	Gratuity as per note 28	Gratuity as per note 28
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	104	81	104	81
Net surplus (deficit) in plan	-104	-81	-104	-81
Actuarial assumption of discount rates	7.40%	7.70%	7.40%	7.70%
Actuarial assumption of expected rates of salary increases	(A) 12.00%	(B) 12.00%	(C) 12.00%	(D) 12.00%

Footnotes

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

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

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

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of employee benefits [TextBlock]	Textual information (10) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (10)

Disclosure of employee benefits [Text Block]

28. Gratuity plan

The Company operates a defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure at 15 days of last drawn salary for each completed year of service. The plan is not funded by the Company.

The following tables summarize the components of net benefit expense recognized in the Statement of Profit and Loss and the funded status and amounts recognized in the balance sheet:

	As at March 31, 2019	As at March 31, 2018
.		
Statement of Profit and Loss		
Current service cost (including risk premiums for fully insured benefits)	21	18
Past service cost	-	10
Net interest on net defined benefit liability	6	4
Net benefit expense	26	32
Re-measurement (gains) / losses in other comprehensive income		
- Actuarial loss due to liability experience	1	5
- Actuarial (gain) / loss due to liability assumption changes	4	(5)
Net re-measurement losses of net defined benefit liability	5	0
Balance sheet		
Present value of defined benefits obligation	104	81
Plan liability	104	81
Change in the present value of the defined benefit obligation are as follows:		

Opening defined benefit obligation	81	57
Current service cost	21	18
Past service cost	-	10
Acquisition (credit)*	(2)	(5)
Benefits paid	(7)	(3)
Net interest on net defined benefit liability	6	4
Amount recognized in other comprehensive income	5	0
Defined benefit obligation as at the end of the year	104	81

*The acquisition credit for year ending March 31, 2019 and March 31, 2018 is due to the transfer of liability to fellow subsidiary companies.

The principal assumptions used in determining gratuity and leave benefit obligations for the Company's plan are as follows:

	As at March 31, 2019	As at March 31, 2018
Discount rate	7.40%	7.70%
Expected rate of return on assets	NA	NA
Salary escalation rate	12% for first three years and 10% thereafter	12% for first three years and 10% thereafter
Mortality rate	Indian Assured Lives Mortality (2006-08) (modified) Ult*	Indian Assured Lives Mortality (2006-08) (modified) Ult*
Withdrawal rate	Managers and above -13%	Managers and above -13%
	Others -17%	Others -17%

* As published by IRDA and adopted as Standard Mortality Table as recommended by Institute of Actuaries of India effective April 1, 2013.

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

Sensitivity analysis of assumptions used	As at March 31, 2019	As at March 31, 2018
Discount rate	7.40%	7.70%
Effect on defined benefit obligation due to 1% increase in discount rate	(7)	(6)
Effect on defined benefit obligation due to 1% decrease in discount rate	8	6
Salary escalation rate	12% for first three years and 10% thereafter	12% for first three years and 10% thereafter
Effect on defined benefit obligation due to 1% increase in salary escalation rate	5	5
Effect on DBO due to 1% decrease in salary escalation rate	(5)	(5)

Method used for sensitivity analysis: The sensitivity analysis above determine their individual impact on the plan's end of year defined benefit obligation. In reality, the plan is subject to multiple external experience items which may move the defined benefit obligation in similar or opposite directions, while the plan's sensitivity to such changes can vary over time.

Expected benefit payments	As at March 31, 2019	As at March 31, 2018
Within 1 year	10	5
2-5 years	50	40
More than 5 years	137	122

Expected contribution to the defined benefit plan for the year ended March 31, 2020 is Nil as the scheme is managed on unfunded basis.

The weighted average duration of the defined benefit obligation is 7 years.

[612800] Notes - Borrowing costs

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

Key managerial personnels and directors [Axis]	Column 1	Column 2	Column 3	Column 4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	NEERAJ JAIN	SAKAIT CHAUDHARY	SANKALP GUPTA	PRABHU BALA SRINIVASAN
Director identification number of key managerial personnel or director	01861694	07472033	07986653	07850158
Permanent account number of key managerial personnel or director	AETPI3391J	AGAPC1225D	AIDPG8748A	AHHPB1646B
Date of birth of key managerial personnel or director	24/02/1979	02/06/1978	16/08/1982	10/12/1970
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	Professional	MBA Finance PGDM	CIMA, Masters of Business Economics, Finance	PGDM
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

[612200] Notes - Leases

Disclosure of finance lease and operating lease by lessee [Table] ..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	0	0	0	0
Minimum lease payments payable under non-cancellable operating lease	0	0	0	0

Disclosure of finance lease and operating lease by lessee [Table]

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2019	31/03/2018
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0
Minimum lease payments payable under non-cancellable operating lease	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]	Textual information (11) [See below]	
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (11)**Disclosure of finance lease and operating lease by lessee [Text Block]**

23. Operating lease

The Company has leased office facilities under cancellable and non-cancellable lease agreements and vehicles and equipment's under non-cancellable agreements that are renewed on a periodic basis at the option of either the lessor or the lessee.

The Company has incurred lease rent expenses amounting to Rs. 437 (March 31, 2018 : Rs. 132) against minimum lease rentals.

The Company has received sublease payments amounting to Rs. 55 (March 31, 2018 : 78)

Future minimum rentals in respect of non cancellable operating lease are as follows:

	As at March 31, 2019	As at March 31, 2018
Within 1 year	-	0
After 1 year but not more than 5 year	-	-
More than 5 years	-	-
Total	-	0

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of functional currency	INR	
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (12) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (13) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	305,712	214,386
Revenue from sale of services	0	0
Total revenue from operations other than finance company	305,712	214,386
Total revenue from operations	305,712	214,386
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	1,901	727
Interest on current intercorporate deposits	233	528
Interest on current debt securities	(A) 492	(B) 80
Interest on other current investments	39	2
Total interest income on current investments	2,665	1,337
Total interest income	2,665	1,337
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	(C) 802	(D) 639
Total net gain/loss on sale of investments	802	639
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	-17	0
Total net gain/loss on foreign currency fluctuations treated as other income	-17	0
Liabilities written off	7	7
Miscellaneous other non-operating income	141	208
Total other non-operating income	131	215
Total other income	3,598	2,191
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense other borrowings	(E) 488	(F) 151
Other interest charges	149	83
Total interest expense	637	234
Total finance costs	637	234
Employee benefit expense [Abstract]		
Salaries and wages	1,699	1,539
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	27	29
Total contribution to provident and other funds	27	29
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	668	1,687
Total employee share based payment	668	1,687
Gratuity	21	28
Staff welfare expense	47	33
Total employee benefit expense	2,462	3,316
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	243	621

Amortisation expense	0	1
Total depreciation, depletion and amortisation expense	243	622
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	437	132
Repairs to building	0	5
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	57	47
Total rates and taxes excluding taxes on income	57	47
Electricity expenses	0	4
Telephone postage	1	5
Printing stationery	1	11
Travelling conveyance	113	26
Legal professional charges	147	49
Safety security expenses	1	0
Directors sitting fees	0	0
Advertising promotional expenses	189	91
Cost warehousing	753	369
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Other claims contracts	(G) 18	(H) 7
Total contract cost	18	7
Payments to auditor [Abstract]		
Payment for audit services	4	3
Total payments to auditor	4	3
CSR expenditure	0	0
Miscellaneous expenses	(I) 599	(J) 794
Total other expenses	2,320	1,543

Footnotes

(A) Non-convertible debentures Rs. 256 Mn Bonds Rs. 196 Mn Commercial papers Rs. 43 Mn

(B) Non-convertible debentures Rs. 40 Mn Bonds Rs. 29 Mn Commercial papers Rs. 11 Mn

(C) Gain on sale of investments Rs. 841 Mn Unrealized gain /(loss) on investments Rs. (39) Mn

(D) Gain on sale of investments Rs. 573 Mn Unrealized gain /(loss) on investments Rs. 66 Mn

(E) Interest on Intercompany loans Rs. 477 Mn Others Rs. 11 Mn

(F) Interest on Intercompany loans Rs. 145 Mn Others Rs. 6 Mn

(G) Outside contracted services

(H) Outside contracted services

(I) Repairs and maintenance: Others Rs. 132 Mn Bad debts and advances written off Rs. 8 Mn Allowance for doubtful debts and advances Rs. (104) Mn Foreign exchange fluctuation loss (net) Rs. 190 Mn Loss on sale of property, plant and equipment (net) Rs. NIL Miscellaneous expenses Rs. 373 Mn

(J) Repairs and maintenance: Others Rs. 108 Mn Bad debts and advances written off Rs. 52 Mn Allowance for doubtful debts and advances Rs. 541 Mn Foreign exchange fluctuation loss (net) Rs. 37 Mn Loss on sale of property, plant and equipment (net) Rs. 25 Mn Miscellaneous expenses Rs. 31 Mn

Textual information (12)

Subclassification and notes on income and expense explanatory [Text Block]

16. Increase in inventories of traded goods	For the year ended March 31, 2019	For the year ended March 31, 2018
Inventories at the end of the year	24,498	22,531
Inventories at the beginning of the year	22,531	17,432
Net increase in inventories of traded goods	(1,967)	(5,099)

Textual information (13)

Disclosure of notes on revenue from operations explanatory [Text Block]

14. Revenue from contracts with customers

14.1 Disaggregation of revenue information:

Type of business operations	For the year ended March 31, 2019	For the year ended March 31, 2018
Sale of traded goods	3,05,712	2,14,386
Total	3,05,712	2,14,386

Timing of revenue recognition	For the year ended March 31, 2019	For the year ended March 31, 2018
Goods transferred at a point in time	3,05,712	2,14,386
Total	3,05,712	2,14,386

14.2 Contract balances:	As at March 31, 2019	As at March 31, 2018
Trade receivables (refer note 6(ii))	25,563	12,343
Unbilled revenue (refer note 6(v))	270	120

[613200] Notes - Cash flow statement

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	187	703	7,738
Cash and cash equivalents	187	703	
Income taxes paid (refund), classified as operating activities	-88	27	
Total income taxes paid (refund)	-88	27	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of stock-in-trade	-1,967	-5,099
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,967	-5,099
Domestic sale traded goods	305,712	214,386
Total domestic turnover goods, gross	305,712	214,386
Total revenue from sale of products	305,712	214,386
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			
	Other assets [Member]		Other assets 1 [Member]	
	Level 1 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
Classes of assets [Axis]				
Levels of fair value hierarchy [Axis]				
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	25,799	21,791	25,799	21,791
Nature of other assets	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)
Description of reasons for fair value measurement, assets	No asset transfer	No asset transfer	No asset transfer	No asset transfer
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	0	0	0	0
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	No asset transfer	No asset transfer	No asset transfer	No asset transfer
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	0	0	0	0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	NA	NA	NA	NA
Description of policy for determining when transfers between levels are deemed to have occurred, assets	NA	NA	NA	NA
Description of valuation techniques used in fair value measurement, assets	Financial assets fair valued through other comprehensive income FVTOCI and Financial assets at fair value through profit or loss (FVTPL)	Financial assets fair valued through other comprehensive income FVTOCI and Financial assets at fair value through profit or loss (FVTPL)	Financial assets fair valued through other comprehensive income FVTOCI and Financial assets at fair value through profit or loss (FVTPL)	Financial assets fair valued through other comprehensive income FVTOCI and Financial assets at fair value through profit or loss (FVTPL)
Description of inputs used in fair value measurement, assets	NAV available in the market/ market value at which it is last sold in active market on the reporting date	NAV available in the market/ market value at which it is last sold in active market on the reporting date	NAV available in the market/ market value at which it is last sold in active market on the reporting date	NAV available in the market/ market value at which it is last sold in active market on the reporting date
Description of change in valuation technique used in fair value measurement, assets	NA	NA	NA	NA
Description of reasons for change in valuation technique used in fair value measurement, assets	NA	NA	NA	NA
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	25,799	21,791	25,799	21,791
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Finance and other income: (i) Gain on sale of investments & (ii) Unrealized gain on investments	Finance and other income: (i) Gain on sale of investments & (ii) Unrealized gain on investments	Finance and other income: (i) Gain on sale of investments & (ii) Unrealized gain on investments	Finance and other income: (i) Gain on sale of investments & (ii) Unrealized gain on investments

Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Net gain /(loss) on financial instruments classified as FVTOCI	Net gain /(loss) on financial instruments classified as FVTOCI	Net gain /(loss) on financial instruments classified as FVTOCI	Net gain /(loss) on financial instruments classified as FVTOCI
Description of reasons for transfers into Level 3 of fair value hierarchy, assets	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	-10	10	-10	10
Nature of other assets	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets [Member]		Other assets 1 [Member]	
Classes of assets [Axis]	Level 1 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	25,799	21,791	25,799	21,791
Nature of other assets	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)
Description of reasons for fair value measurement, assets	No asset transfer	No asset transfer	No asset transfer	No asset transfer
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	0	0	0	0
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	No asset transfer	No asset transfer	No asset transfer	No asset transfer
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	0	0	0	0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	NA	NA	NA	NA
Description of policy for determining when transfers between levels are deemed to have occurred, assets	NA	NA	NA	NA
Description of valuation techniques used in fair value measurement, assets	Financial assets fair valued through other comprehensive income (FVTOCI) and Financial assets at fair value through profit or loss (FVTPL)	Financial assets fair valued through other comprehensive income (FVTOCI) and Financial assets at fair value through profit or loss (FVTPL)	Financial assets fair valued through other comprehensive income (FVTOCI) and Financial assets at fair value through profit or loss (FVTPL)	Financial assets fair valued through other comprehensive income (FVTOCI) and Financial assets at fair value through profit or loss (FVTPL)
Description of inputs used in fair value measurement, assets	NAV available in the market/ market value at which it is last sold in active market on the reporting date	NAV available in the market/ market value at which it is last sold in active market on the reporting date	NAV available in the market/ market value at which it is last sold in active market on the reporting date	NAV available in the market/ market value at which it is last sold in active market on the reporting date
Description of change in valuation technique used in fair value measurement, assets	NA	NA	NA	NA
Description of reasons for change in valuation technique used in fair value measurement, assets	NA	NA	NA	NA
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	25,799	21,791	25,799	21,791
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Finance and other income: (i) Gain on sale of investments & (ii) Unrealized gain on investments	Finance and other income: (i) Gain on sale of investments & (ii) Unrealized gain on investments	Finance and other income: (i) Gain on sale of investments & (ii) Unrealized gain on investments	Finance and other income: (i) Gain on sale of investments & (ii) Unrealized gain on investments
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Net gain /(loss) on financial instruments classified as FVTOCI	Net gain /(loss) on financial instruments classified as FVTOCI	Net gain /(loss) on financial instruments classified as FVTOCI	Net gain /(loss) on financial instruments classified as FVTOCI
Description of reasons for transfers into Level 3 of fair value hierarchy, assets	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	-10	10	-10	10
Nature of other assets	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)	Investments in mutual funds (quoted), non-convertible debentures (quoted), Investments in bonds (quoted), Investments in commercial paper (unquoted)

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]	Textual information (14) [See below]	
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

Textual information (14)

Disclosure of fair value measurement of assets [Text Block]

27. Fair value hierarchy

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

Financial instruments whose carrying amounts approximate fair value

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

Fair value of financial instruments that are carried at fair value

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

	As at March 31, 2019			
	Total	Level 1	Level 2	Level 3
Assets measured at fair value:				
Investments (mutual fund, non-convertible debentures and bonds)	25,799	25,799	-	-
Liabilities measured at fair value:				
Derivative liabilities	17	-	17	-
	As at March 31, 2018			
	Total	Level 1	Level 2	Level 3
Assets measured at fair value:				
Investments (mutual fund, non-convertible debentures, bonds and commercial paper)	21,791	21,791	-	-

Liabilities measured at fair value:				
Derivative liabilities	-	-	-	-

Fair value hierarchy

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

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

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

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

[613300] Notes - Operating segments

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Parent [Member]	
	Column 1	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	(A) Flipkart Private Limited	(B) Flipkart Private Limited
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE
Description of nature of transactions with related party	As detailed in note no 21 attached	As detailed in note no 21 attached
Description of nature of related party relationship	Holding company	Holding company
Related party transactions [Abstract]		
Other related party transactions expense	(C) 668	1,687
Other related party transactions contribution received	(D) 36,220	(E) 44,725
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction		0

Footnotes

- (A) Other related party transactions are as detailed in the note no 21.
 (B) Other related party transactions are as detailed in the note no 21.
 (C) Employee stock options cross charge
 (D) Share application money received 36,220; Issue / allotment of shares 36,219
 (E) Share application money received 44,725; Issue / allotment of shares 44,725

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]		
Name of parent entity	Flipkart Private Limited	
Name of ultimate parent of group	Walmart Inc	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (15) [See below]	
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (15)

Disclosure of transactions between related parties [Text Block]

21. Related party disclosures

Names of related parties and related party relationship

a) Related parties where control exists

Ultimate holding company	Walmart Inc., U.S.A. (w.e.f. August 18, 2018)#
Holding company	Flipkart Private Limited, Singapore*

b) Related party with whom transactions have taken place during the year

Holding company	Flipkart Private Limited, Singapore*
Fellow subsidiaries	Flipkart Internet Private Limited, India
.	Flipkart Logistics Services Private Limited, India
.	Myntra Designs Private Limited, India
.	Jeeves Consumer Services Private Limited, India
.	F1 Info Solutions & Services Private Limited, India
.	Instakart Services Private Limited, India
.	MintKart India Private Limited, India
.	Myntra Jabong India Private Limited, India
.	Novarris Fashion Trading Private Limited, India
.	Liv Artificial Intelligence Private Limited, India

.	Flipkart (Shenzhen) International Trading Company Limited (China)
.	PhonePe Private Limited , India
Key management personnel	Rajiv Sawhney (From October 1, 2016 till November 3, 2017)

c) Related party transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

Relationship	Nature of transactions	March 31, 2019	March 31, 2018
a) Transactions			
Holding company	Employee stock options cross charge	668	1,687
.	Share application money received	36,220	44,725
.	Issue / allotment of shares	36,219	44,725
.	Refund of share application money	0	0
.	Bank guarantee issuance charges	48	14
Fellow subsidiary company	Intercompany loan received	53,854	19,636
.	Intercompany loan repaid	54,561	17,351
.	Interest expense on intercompany loan	477	145
.	Intercompany loan given	40,215	42,286
.	Intercompany loan recovered	41,768	52,500
.	Interest income on intercompany loan	233	528
.	Repairs and maintenance - others	121	98

.	Legal and professional fees	92	-
.	Other non-operating income	76	92
.	Insurance cross charge	-	8
.	Sale of property, plant and equipment and capital work-in-progress	1,026	-
.	Rent	436	82
.	Sale of traded goods	90	370
.	Purchase of traded goods	74	1,667
.	Staff welfare expenses	-	3
.	Warehousing service charge	753	369
.	Employee benefits expense (cross charge), net	210	6
Key management personnel	Director's remuneration**	-	8
.	.	As at March 31, 2019	As at March 31, 2018
b) Balances as at year end			
Holding company	Trade and other payables	1,047	283
Fellow subsidiary company	Trade and other payables	314	1,318
.	Trade Receivable	87	62
.	Unbilled revenue	29	-

.	Intercompany loan payable	1,578	2,285
.	Intercompany loan receivable	1,564	3,117
.	Interest receivable	9	6
.	Interest payable	431	7

Flipkart Private Limited, Singapore has been acquired by Fit Holdings SARL, USA w.e.f. August 18, 2018. Hence, Walmart Inc., USA became the ultimate holding company of the Company w.e.f. August 18, 2018.

* Flipkart Limited, Singapore changed to Flipkart Private Limited, Singapore w.e.f. May 3, 2018.

** The remuneration to the key managerial personnel does not include the provisions made for gratuity and leave benefits, as they are determined on an actuarial basis for the Company as a whole.

Disclosure for significant related party transactions and balances:

Name of the party	Nature of transactions and balances	March 31, 2019	March 31, 2018
Flipkart Private Limited, Singapore	Employee stock options cross charge	668	1,687
(Holding company)	Share application money received	36,220	44,725
.	Issue / allotment of shares	36,219	44,725
Flipkart Internet Private Limited	Intercompany loan received	25,933	-
(Fellow subsidiary company)	Intercompany loan repaid	25,630	-
.	Intercompany loan payable	303	-
.	Intercompany loan given	35,380	19,174
.	Intercompany loan recovered	38,496	16,058
.	Intercompany loan receivable	-	3,662
.	Sale of traded goods	3	172

Instakart Services Private Limited	Intercompany loan given	-	21,267
(Fellow subsidiary company)	Intercompany loan recovered	-	34,597
.	Intercompany loan payable	1,275	2,285
.	Intercompany loan received	27,921	19,636
.	Intercompany loan repaid	28,931	17,351
.	Sale of traded goods	-	198
.	Warehousing service charge	753	369
.	Interest Income	-	463
.	Interest Expense	338	145
.	Rent	369	82
.	Sale of property, plant and equipment and capital work-in-progress	1,026	-
Myntra Designs Private Limited (Fellow subsidiary company)	Purchase of traded goods	-	436
Myntra Jabong India Private Limited	Intercompany loan given	4,820	1,095
(Fellow subsidiary company)	Intercompany loan recovered	3,265	1,095
.	Intercompany loan receivable	1,555	-
.	Purchase of traded goods	31	1,210
.	Sale of traded goods	86	-
PhonePe Private Limited	Intercompany loan given	-	750

(Fellow subsidiary company)	Intercompany loan recovered	-	750
Flipkart (Shenzhen) International Trading Company Limited (Fellow subsidiary company)	Legal and professional fees	92	-

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Contingent liabilities [Member]		Other contingent liabilities [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	As mentioned in the respective column	As mentioned in the respective column	As mentioned in the respective column	As mentioned in the respective column
Estimated financial effect of contingent liabilities	10,959	4,405	10,959	4,405
Description of other contingent liabilities others	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for		

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Guarantee given for letter of credit [Member]		Other guarantees given [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Bank guarantee *The Company has given bank guarantee of Rs. Nil (March 31, 2018; Rs. 10) to tax department, backed by stand by letter of credit issued by Flipkart Private Limited	Bank guarantee *The Company has given bank guarantee of Rs. Nil (March 31, 2018; Rs. 10) to tax department, backed by stand by letter of credit issued by Flipkart Private Limited	Corporate Guarantee	Corporate Guarantee
Estimated financial effect of contingent liabilities	240	93	10,700	4,000

Disclosure of contingent liabilities [Table]

..(3)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for
Estimated financial effect of contingent liabilities	19	312

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for

[700200] Notes - Corporate social responsibility

Classification of CSR spending [Table]

..(1)

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

Classification of CSR spending [Axis]	Column 1
	01/04/2018 to 31/03/2019
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Line items]	
CSR project or activity identified	Not Applicable
Sector in which project is covered	(A) Poverty, hunger, malnutrition
Whether projects or programs undertaken in local area or other	Not Applicable
Name of state or union territory where projects or programs was undertaken	(B) Karnataka
Name of district where projects or programs was undertaken	Not Applicable
Budget amount outlay project or program wise	0
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	0
Overheads on projects or programs	0
Total amount spent on projects or programs	0
Cumulative expenditure upto reporting period	0
Expenditure on administrative overheads	0
Mode of amount spent	(C) Directly by company

Footnotes

- (A) Not Applicable
- (B) Not Applicable
- (C) Not Applicable

Disclosure of net profits for last three financial years [Table]

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2017-18	2016-17	2015-16
Profit before tax of financial year	-20,648	-2,450.47	-5,443.67
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	0	0	0

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

	01/04/2018 to 31/03/2019
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	As per Annexure B to the Directors Report attached.
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Amount unspent CSR	0

[610500] Notes - Events after reporting period

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of share-based payment arrangements [TextBlock]	Textual information (16) [See below]	
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	[pure] 0	[pure] 0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	[pure] 0	[pure] 0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	[pure] 0	[pure] 0

Textual information (16)

Disclosure of share-based payment arrangements [Text Block]

29. Employee stock option plan

The Company has the following share-based schemes:

a. Employee stock incentive plan:

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

During the year, Flipkart Private Limited has cross charged Employee Stock Option cost of Rs. 668 (March 31, 2018: Rs. 1,687) to the Company and the same has been disclosed under employee benefits expense in the statement of profit and loss.

Movement of share options during the financial year

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

	March 31, 2019	March 31, 2018
Outstanding as at the beginning of the year	14,00,311	7,84,549
- on account of transfer of employees in group*	(4,13,677)	(33,487)
- Granted	2,94,187	8,59,731
- Forfeited unvested	-	-
- Repurchased**	(1,87,974)	(1,65,447)
- Expired unvested	(2,64,494)	(45,035)
Outstanding as at the end of the year	8,28,353	14,00,311
Vested as at the year end	3,64,700	7,78,808

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

**During the year 187,974 (March 31, 2018: 165,447) shares options had been repurchased from employees by Flipkart Private Limited, Singapore (the holding Company).

Fair value of share options granted

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

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

	March 31, 2019	March 31, 2018
Dividend yield (% p.a.)	0%	0%
Expected volatility (% p.a.)	47.20%	46.40%
Risk-free interest rate (% p.a.)	7.70%	7.40%
Expected life of option (years)	4.70 years	5.79 years
Weighted average share price of the holding company	USD 84.72	USD 42.43

[613000] Notes - Earnings per share

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of earnings per share [TextBlock]	Textual information (17) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,027	[INR/shares] -3,630
Total basic earnings (loss) per share	[INR/shares] -5,027	[INR/shares] -3,630
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,027	[INR/shares] -3,630
Total diluted earnings (loss) per share	[INR/shares] -5,027	[INR/shares] -3,630
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-38,353	-20,648
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 76,29,900	[shares] 56,87,620

Textual information (17)

Disclosure of earnings per share [Text Block]

24. Earnings per share (EPS)

Basic earning per share:

Basic earnings per share is calculated by dividing the loss attributable to equity shareholders of the Company by the weighted average number of ordinary shares outstanding during the period, excluding equity shares purchased by the Company, if any.

Diluted earning per share:

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding during the period for assumed conversion of all dilutive potential ordinary shares, unless these shares are not anti-dilutive.

The following reflects the profit / (loss) and share data used in computation of basic and diluted EPS:

A reconciliation of (loss) for the year and weighted average number of ordinary shares used in the computation of basic and diluted earnings per share is stated below:

	As at March 31, 2019	As at March 31, 2018
(Loss) during the year attributable to owners of the Company	(38,353)	(20,648)
Weighted average number of ordinary shares outstanding	76,29,900	56,87,620
Basic and diluted earnings per share	(5,027)	(3,630)

[610900] Notes - First time adoption

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No